

ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF THE
Town of Palmer
AND OF THE
Receipts and Expenditures for the
Year Ending December 31, 1928

PRINTED BY
PALMER REGISTER, Inc.
PALMER, MASS.

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TOWN OFFICERS—1928

Selectmen, 1 year

ANDREW B. RATHBONE, Chairman

LUDWIK MARHELEWICZ

CHARLES A. CALLAHAN

Assessors

DANIEL V. FOGARTY, Chairman	Term expires	1930	
HENRY L. HOLDEN	“	“	1931
DENNIS E. O’CONNOR	“	“	1929

Board of Public Welfare

PATRICK H. McKELLIGOTT, Chairman

Term expires 1929

THOMAS W. MANFIELD	“	“	1931
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Charlies Giroux, M. D.	“	“	1930
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Town Clerk

JOHN T. BROWN	Term expires	1930	
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Town Treasurer, 1 year

ROBERT L. McDONALD

Collector of Taxes, 1 year

JOHN T. BROWN

Road Commissioners

THOMAS J. MORAN, Chairman	Term expires	1931	
HOMER A. SHAW	“	“	1930
JOHN J. CONWAY	“	“	1929

License Commissioners, 1 year

MICHAEL J. SULLIVAN, 1 year

OSCAR BRESSETTE

NEIL McDONALD

Auditors, 1 year

FRED S. POTTER

WILLARD S. FRENCH

ELMER J. THOMAS

Constables, 1 year

MICHAEL COLLINS

THOMAS W. HOLT

JOHN H. DUNN

JAMES H. MacGEACHEY

STANLEY F. SALAMON

Tree Warden, 1 year

JAMES H. MacGEACHEY

School Committee

GEORGE A. MOORE, M. D., Chairman

	Term expires	
EVERETT P. JEWETT, M. D.	1930	
ROBERT E. FAULKNER	1929	
DENNIS J. HORGAN	1929	
JOHN F. SHEA	1931	
JEREMIAH J. KELLY	1931	
FRANK S. GORDON*	1929	

*Appointed to fill vacancy caused by resignation of
Everett P. Jewett, M. D.

Board of Health

JACOB P. SCHNEIDER, M. D., Chairman

	Term expires	
WILLARD C. HITCHCOCK	1930	
M. WILLIAM HOLDEN	1929	

Cemetery Commissioners

DAVID L. BODFISH, Chairman	Term expires	1929
ALDEN P. KNOWLTON		1930
ALBERT S. GEER		1930

Planning Board

HARRIE M. HOWE, Chairman	Term expires	1930
M. WILLIAM HOLDEN		1930
EDWIN J. DUNCAN		1931
MICHAEL J. SULLIVAN		1931
FRANK E. ALBRO		1929
HOMER A. SHAW		1929

State Auditors Report

June 5, 1928

Mr. Andrew B. Rathbone, Chairman,

Palmer, Massachusetts

To the Board of Selectmen:

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Palmer for the period from January 1, 1927 to February 20, 1928, made in accordance with the provisions of Chapter 44 of the General Laws. This report is in form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this Division.

Very truly yours,

THEODORE N. WADDELL

TNW/AMH

Director of Accounts

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you I have made an audit of the books and accounts of the town of Palmer for the period from January 1, 1927 to February 20, 1928, and submit the following report thereon:—

The books and accounts in the bookkeeper's office were examined and checked in detail. The recorded receipts were compared with the reports of the treasurer, with the treasurer's cash book, and with the books and accounts of the several departments collecting money for the town or responsible for the committing of accounts to be collected; and the recorded payments were verified by checking the approved bills and pay-rolls with the treasury warrants authorizing the treasurer to disburse town funds, the warrants being compared with the treasurer's books.

The appropriations were checked with the town clerk's records of town meetings and were found to have been correctly entered on the bookkeeper's ledger.

The ledger accounts were analyzed, the necessary correcting and adjusting entries were made, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on December 31, 1927.

A new ledger was opened as of January 1, 1928, and all transactions from January 1 to April 11, 1928, were subsequently entered therein.

Overdrawn accounts amounting to \$1,743.13 were found in 1927, in which connection attention is called to Section 31, Chapter 44, General Laws, and to Chapter 248, Acts of 1926, which read as follows:

No department of any city or town, except Boston shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two thirds of the members of the city council, and in a town by a vote of two thirds of the selectmen.

Any city, town or district officer who knowingly violates, or authorizes or directs any official or employee to violate, any provision of this chapter, or any other provision of general law relating to the incurring of liability or expenditure of public funds on account of any city, town or district, or any provision of special law relating to the incurring of liability or expenditure of public funds as aforesaid, shall, except as otherwise provided, be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both; and the mayor, selectmen, prudential committee, or commissioners, shall, and five taxpayers may, report such violation to the district attorney who shall investigate and prosecute the same.

It is recommended that the appropriation termed "selectmen's contingent" be replaced by individual appropriations for each of the several functions not speci-

fically appropriated for and the cost of which has heretofore been charged to the contingent account.

Department officials should plan their work so as to bring the costs within the sums appropriated, as they have no authority to incur liabilities in excess of the amounts appropriated by the town. While they may be of the opinion that amounts are not sufficient, the town meeting has stated in effect, that it does not require service in excess of the amounts appropriated.

It is apparent that the town has not received the maximum amount of benefit from the accounting system installed, due to its failure to adopt the town accountant act, and it is therefore again recommended that consideration be given by the town to the acceptance of the town accountant act, as outlined in Sections 55 to 61, Chapter 41, General Laws.

The payments, as recorded in the classification book, were verified by checking at random a sufficient number of bills to satisfy me that the accounts, as entered, are correct. The classification book totals were then compared and reconciled with the payments as shown on the ledger.

It was found that transfers from the reserve fund have been made by the selectmen, contrary to Section 6, Chapter 40, General Laws, which provides that transfers are to be authorized by the finance committee in towns having such a committee.

At the annual meeting in 1927 the town voted to authorize the assessors to use the unexpended balances of 1926, except the street sprinkling balance, to reduce the tax levy of 1927. This vote was not followed, for, in fixing the tax levy, the assessors used the amount of

\$45,023.83, arrived at by deducting reserved accounts from the cash balance on December 31,, 1926.

It is recommended that, in the future, only such sum be voted by the town from surplus revenue toward the reduction of the tax levy as is actually represented by free cash in the treasury, in which connectios the town should be guided by the amount of uncollected taxes reflected in the surplus revenue account.

The books and accounts of the town treasurer were examined, checked, added, and verified. The recorded receipts were analyzed and compared with the records of the several departments collecting money for the town and with the other sources from which money was paid into the town treasury. The disbursements were checked with the warrants authorizing the treasurer to pay out town funds and with the bookkeeper's books. The cash book was totaled, the cash on hand was verified by an actual count, and the bank balance was proved with a statement received from the bank.

The books and accounts in the collector's office were examined and checked in detail. The commitments of town taxes, district taxes, and sprinkling assessments were proved with the warrants issued by the assessors for their collection; the recorded collections were checked with the commitment books and verefied by a comparison with the treasurer's cash book and the bookkeeper's ledger; the abatements were compared with the assessor's records of abatements granted; and the outstanding accounts were listed and proved.

A further verification of the outstanding accounts was obtained by mailing about 300 notices to persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts as listed are correct.

Although the tax levies of the years 1921, 1922, and 1923 were reported as closed prior to 1926, the following collections were, nevertheless, found entered on the collector's cash book in 1926: Taxes 1921, \$36.23; taxes 1922, \$43.47; taxes 1923, \$39.33.

Since these collections were found to have been made on accounts previously abated by the assessors, the tax accounts for these years were re-opened on the ledger, and the amounts collected, after abatements were charged to the collector.

It is recommended that the collector post the accounts more promptly, so that they will be up-to-date at all times, and that the assessors promptly report to the bookkeeper, as well as to the collector, all abatements granted.

The records of licenses issued by the selectmen were examined and verified, the receipts from licenses being proved with the payments to the treasurer.

The records of the license commission were checked and the receipts from licenses issued were verified by a comparison with the treasurer's cash book and the bookkeeper's ledger.

It is recommended that the selectmen and license commission retain a record of licenses issued in the form of a license stub or copy. Applications for licenses should be in writing and retained on file.

The financial records of the town clerk were examined and checked. The collections on account of dog and sporting licenses issued were checked and compared with the amounts due and paid to the county and state treasurers, respectively. The cash on hand was verified by an actual count.

The records of charges and cash collections for sealing and adjusting weights and measures were examined and checked; and the payments to the treasurer were compared with the treasurer's cash book.

The accounts of the health department were examined, checked, and verified by a comparison with the treasurer's records. The licenses issued were compared with the receipts of the treasurer, the accounts were analyzed, the collections were proved, and the outstanding accounts were listed.

The records of the road commissioners were examined and checked. The accounts were analyzed, the collections were proved by a comparison with the treasurer's cash book, and the outstanding accounts were listed.

The assessments on account of sidewalks and curbings have not received sufficient attention. The collections are considerably in arrears and the method of laying assessments has been questioned. The legality of the assessments should be determined, such accounts as are collectible at the present time and accounts which can be re-assessed should be collected, while those not collectible should be abated. Assessments should be levied in the future in accordance with the provisions of Chapters 80 and 83 of the General Laws.

The financial records of the department of public welfare were examined and checked in detail. The accounts were analyzed, the collections were proved by a comparison with the treasurer's cash book, and the outstanding accounts were listed. The records of receipts of the town infirmary for the sale of milk, produce, and stock were verified.

The books and accounts of the school department were examined. The charges for tuition, rent of auditor-

ium and gymnasium, sales, etc., were verified, and the collections were checked to the payments to the treasurer.

It was found that the school department has been spending income from rents toward the payment of janitors' and police services.

In this connection attention is called to Section 53, Chapter 44, General Laws, which reads as follows:

All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officer or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof, except that sums allotted to towns for highway purposes by the commonwealth or a county, which shall be used only for the purposes specified by the officials making the allotment or to meet temporary loans issued in anticipation of such allotment as provided in sections six or six A, shall be available therefor without any appropriations.

The collections of the cemetery commissioners from the sale of lots, general care, etc., were verified by a comparison with the treasurer's cash book. The accounts were analyzed and proved, and the outstanding accounts were listed.

The surety bonds of the town treasurer, town clerk, and tax collector were examined and found to be in proper form.

The savings bank deposits representing the investment of the trust funds were verified and listed. The income was proved and the payments were verified.

Some of the cemetery perpetual care funds were in the custody of the town treasurer, while others were in the custody of the cemetery commissioners. During the audit all funds were transferred to the custody of the town treasurer, undistributed income was apportioned to the various funds, and the funds were re-deposited, each fund now being a separate savings bank account. Permanent dividend orders were cancelled and in the future the amount expended for the care of each of the various lots will be withdrawn from the fund as deposited in the bank.

For the courtesy and co-operation extended by all town officials during the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

EDW. H. FENTON

EHF/AMH

Chief Accountant

RECONCILIATION OF TREASURER'S CASH

Balance January 1, 1927	\$ 71,891.65	
Receipts	650,697.24	
	<hr/>	\$722,588.89
Payments	\$624,720.27	
Balance December 31, 1927	97,868.62	
	<hr/>	\$722,588.89

Balance January 1, 1928	\$ 97,868.62	
Receipts January 1 to Feb. 18, 1928	9,899.39	
		<hr/>
		\$107,768.01
Payments Jan. 1 to Feb. 18, 1928	\$ 37,162.78	
Balance February 18, 1928, Palmer		
National Bank	70,605.23	
		<hr/>
		\$107,768.01
Balance Palmer National Bank		
February 20, 1928,		
per statement		\$ 74,763.06
Balance February 20, 1928 per		
check register	\$ 70,605.23	
Outstanding checks per list	4,157.83	
		<hr/>
		\$ 74,763.06
TAXES-1921		
Payment after abatement 1926		\$36.23
Cash on hand February 20, 1928		\$36.23
		<hr/>
TAXES-1922		
Payment after abatement 1926		\$43.47
Cash on hand Feb. 20, 1928		\$43.47
		<hr/>
TAXES-1923		
Payment after abatement 1926		\$39.33
Cash on hand February 20, 1928		\$39.33
		<hr/>
TAXES—1925		
Commitment, per warrant	\$309,150.73	
Additional Commitment	181.75	
		<hr/>
		\$309,332.48
Payments to treasurer:		
1925	\$282,473.91	
1926	18,575.45	

1927	7,231.69	
	<hr/>	
		\$308,281.05
Abatements:		
1925	\$398.54	
1926	33.75	
1927	554.64	
		986.93
Outstanding December		
31, 1927		64.50
	<hr/>	
		\$309,332.48
Outstanding January		
1, 1928		\$64.50
Payments to treasurer		
January 1, to Feb.		
20, 1928		\$64.50
		<hr/>
TAXES—1926		
Commitment per warrant	\$298,285.67	
Additional commitment	28.63	
Overpayment to collector	.10	
	<hr/>	
		\$298,314.40
Payments to treasurer:		
1926	\$266,881.06	
1927	21,888.02	
	<hr/>	
		\$288,769.08
Abatements 1926	83.39	
Outstanding Dec. 31, 1927	9,461.93	
	<hr/>	
		\$298,314.40
Outstanding Jan. 1, 1928		\$9,461.93
Outstanding Feb. 20,		
1928, per list	\$8,817.97	
Cash on hand Feb. 20		

1928, (verified)

643.96

 \$9,461.93

TAXES—1927

Commitment, per warrant \$279,321.59

Additional commitment 153.62

Abatement not committed 50.00

 \$279,525.21

Payments to treasurer \$211,413.11

Abatements 133.18

Outstanding December 31, 1927 67,978.92

 \$279,525.21

Outstanding January 1, 1928 \$ 67,978.92

 Abatements January 1,
 to February 20, 1928 \$89.47

 Outstanding February
 20, 1928, per list 61,037.72

 Cash on hand February
 20, 1928 (verified) 6,851.73

 \$ 67,978.92
STREET SPRINKLING ASSESSMENTS—1925

Commitment per warrant \$952.95

Payments to treasurer:

1925 \$772.68

1926 105.57

1927 73.29

 \$951.54

Abatements 1925 1.41

 \$952.95

STREET SPRINKLING ASSESSMENTS—1926

Commitment per warrant	\$ 1.049.22	
Fire District C 1926 reported as		
Street Sprinkling	.18	
	<hr/>	\$1,049.40
Payments to treasurer:		
1926	\$774.72	
1927	144.54	
	<hr/>	
		\$919.26
Abatements 1927	64.44	
Outstanding Dec. 31, 1927	65.70	
	<hr/>	\$1,049.40
Outstanding January 1, 1928		\$65.70
Outstanding February 20, 1928		
per list	\$63.21	
Cash on hand February 20, 1928		
(verified)	2.49	
	<hr/>	\$65.70

STREET SPRINKLING ASSESSMENTS—1927

Commitment, per warrant		\$1,027.81
Payments to treasurer	\$803.35	
Outstanding December 31, 1927	224.46	
	<hr/>	\$1,027.81
Outstanding January 1, 1928		\$224.46
Outstanding February 20, 1928,		
per list	\$202.87	
Cash on hand February 20, 1928,		
(verified)	21.59	
	<hr/>	\$224.46

PALMER FIRE DISTRICT A—TAXES 1925

Commitment, per warrant	\$13,003.84	
Additional commitment	35.18	
		<hr/>
		\$13,039.02
Payments to treasurer of Fire District:		
1925	\$11,597.52	
1926	815.84	
1927	492.19	
		<hr/>
		\$12,905.55
Fire District A. taxes reported as Fire District C, taxes 1925		60.63
Abatements:		
1925	\$13.63	
1926	3.10	
1927	11.36	
		<hr/>
		28.09
Outstanding Dec. 31, 1927	44.75	
		<hr/>
		\$13,039.02
Outstanding January 1, 1928		\$44.75
Cash on hand February 20, 1928 (verified)		\$44.75

PALMER FIRE DISTRICT A,—TAXES 1926

Commitment per warrant	\$5,746.86	
Additional committment	24.72	
		<hr/>
		\$5,771.58
Fire District C. taxes reported as Fire District A. taxes 1926		.90
Overpayment to collector		.02
		<hr/>
		\$5,772.50

Payments to treasurer of Fire District:

1926	\$4,994.26
1927	509.25

\$5,503.51

Abatements:

1926	\$1.90
1927	.70

2.60

Outstanding Dec. 31, 1927	266.39
---------------------------	--------

\$5,772.50

Outstanding Jan. 1, 1928

\$266.39

Outstanding Feb. 20, 1928, per list \$242.09

Cash on hand Feb. 20, 1928 (verified) 24.30

\$266.39

PALMER FIRE DISTRICT A.—TAXES 1927

Commitment, per warrant \$6,853.38

Additional commitment 6.54

Commitment list in excess of warrant .01

\$6,859.93

Payments to treasurer of Fire District

\$4,641.67

Abatements 1.32

Outstanding Dec. 31, 1927 2,216.94

\$6,859.93

Outstanding January 1, 1928

\$2,216.94

Abatements Jan. 1 to Feb. 20, 1928 \$4.42

Outstanding Feb. 20, 1928, per list 2,090.49

Cash on hand Feb. 20, 1928 verified 122.03

\$2,216.94

PALMER FIRE DISTRICT C.—TAXES 1925

Commitment per warrant	\$5,120.92	
Fire District A. taxes reported as		
Fire District C. taxes 1925	60.63	
		<hr/>
		\$5,181.55
Payments to treasurer of Fire District:		
1925	\$4,832.14	
1926	292.37	
		<hr/>
		\$5,124.51
Abatements:		
1925	\$3.42	
1927	4.31	
		<hr/>
		7.73
Outstanding Dec. 31, 1927	49.31	
		<hr/>
		\$5,181.55
Outstanding January 1, 1928		\$49.31
Cash on hand February 20, 1928 (verified)		\$49.31

PALMER FIRE DISTRICT C.—TAXES 1926

Commitment per warrant	10,567.99	
Payments to treasurer of Fire District:		
1926	\$9,733.89	
1927	566.27	
		<hr/>
		\$10,300.16
Abatements:		
1926	41.65	
Warrant in excess of commitment list	.01	
Fire District C. taxes reported as Fire		
District A. taxes 1926	.90	
Fire District C. taxes reported as		
street sprinkling 1926	.18	

Outstanding December 31, 1927	225.09	
	<hr/>	\$10,567.99
Outstanding January 1, 1928		\$225.09
Outstanding February 20, 1928, per list	\$169.29	
Cash on hand February 20, 1928, (verified)	55.80	
	<hr/>	\$225.09

PALMER FIRE DISTRICT C.—TAXES 1927

Commitment per warrant	\$8,362.09	
Additional commitment	8.97	
	<hr/>	\$8,371.06
Payments to treasurer of Fire District	\$7,554.76	
Abatements	11.60	
Outstanding December 31, 1927	804.70	
	<hr/>	\$8,371.06
Outstanding January 1, 1928		\$804.70
Outstanding February 20, 1928 per list	\$600.28	
Cash on hand February 20, 1928 (verified)	204.42	
	<hr/>	\$804.70

INTEREST ON TAXES

Collections:

Prior to 1927 on taxes 1921, 1922, 1923, and not entered in cash book	\$25.80
1925:	
1925 Town Taxes	\$137.20

1925 Fire District		
A. taxes	7.21	
1925 Fire District		
C. taxes	1.69	
	<hr/>	146.10
1926:		
1925 Town Taxes	\$659.98	
1925 Fire District		
A. taxes	29.21	
1925 Fire District		
C taxes	9.37	
1926 Town Taxes	133.53	
1926 Fire District		
A. taxes	2.72	
1926 Fire District		
C. taxes	3.81	
	<hr/>	838.62
1927:		
1925 Town Taxes	\$800.16	
1925 Fire District		
A. taxes	54.37	
1925 Fire District		
C. taxes	4.89	
1926 Town Taxes	829.22	
1926 Fire District		
A. taxes	18.38	
1926 Fire District		
C. taxes	17.70	
1927 Town Taxes	73.52	
1927 Fire District		
A. taxes	1.61	
1927 Fire District		
C. taxes	2.13	
	<hr/>	1,801.98

January 1 to February 20, 1928:

1925 Town Taxes	\$8.89
1925 Fire District	
C. taxes	.64
1926 Town Taxes	50.48
1926 Fire District	
A. taxes	1.90
1926 Fire District	
C. taxes	4.34
1927 Town Taxes	96.02
1927 Fire District	
A. taxes	1.58
1927 Fire District	
C. taxes	2.57

166.42

\$2,978.92

INTEREST ON TAXES

Payments to town treasurer:

1925	\$137.20
1926	793.51
1927	1,702.90
January 1 to Feb-	
ruary 20, 1928	8.89

\$2,642.50

Payments to treasurer of Fire District A:

1925	\$7.21
1926	31.93
1927	69.09

108.23

Payments to treasurer of Fire District C:

1925	\$1.69
1926	13.18

1927	19.83
------	-------

34.70

Cash balance February 20, 1928:

Per cash book:

1925 Fire District

A. taxes	\$5.27
----------	--------

1925 Fire District

C. taxes	5.53
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1926 Town Taxes	50.48
-----------------	-------

1926 Fire District

A. taxes	1.90
----------	------

1926 Fire District

C. taxes	4.34
----------	------

1927 Town Taxes	96.02
-----------------	-------

1927 Fire District

A. taxes	1.58
----------	------

1927 Fire District

C. taxes	2.57
----------	------

Not entered on cash book	25.80
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193.49

\$2,978.92

RECONCILIATION OF COLLECTOR'S CASH**John T. Brown, Collector**

Due from collector February 20, 1928:

Town taxes and assessments:

Levy of 1921	\$36.23
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" " 1922	43.47
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" " 1923	39.33
----------	-------

" " 1926	643.96
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" " 1927	6,851.73
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Street sprinkling 1926	2.49
------------------------	------

" " 1927	21.59
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\$7,638.80

District Taxes:

District A:

Levy of 1925	\$44.75
Levy of 1926	24.30
Levy of 1927	122.03

191.08

District C:

Levy of 1925	\$49.31
“ “ 1926	55.80
“ “ 1927	204.42

309.53

Interest on taxes:

Town:

Levy of 1921	\$10.08
“ “ 1922	9.49
“ “ 1923	6.23
“ “ 1926	50.48
“ “ 1927	96.02

172.30

District A:

Levy of 1925	\$5.27
“ “ 1926	1.90
“ “ 1927	1.58

8.75

District C:

Levy of 1925	5.53
“ “ 1926	4.34
“ “ 1927	2.57

12.44

Partial payments not entered on
cash book

172.00

Costs on taxes:

Town	\$3.60
District	.25

	3.85
Cash over	28.00

\$8,536.75

Balance February 20, 1928:

Palmer National Bank	
per statement	\$7,430.44
Less outstanding check	1.75

\$7,428.69

Cash in office (verified)	1,108.06
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\$8,536.75

SELECTMEN'S LICENSES

Issued 1927:

Junk	\$50.00
Bowling, billiards, and pool	70.00
Bus	190.00
Automobile	36.00

\$346.00

Payments to treasurer..

\$346.00

LICENSE COMMISSION

Licenses granted 1927:

Sunday	\$130.00
Victuallers'	72.00
Innholders'	40.00
Druggists'	3.00

\$245.00

Payments to treasurer	241.00
Not issued	4.00

\$245.00

TOWN CLERK'S LICENSES

Dogs

Cash on hand January 1, 1927	\$11.00
Cash on hand January 1, 1927	\$11.00
Licenses issued 1927:	
482 Males @ \$2.00	\$964.00
88 Spayed females @ \$2.00	176.00
73 Females @ 5.00	365.00
1 Kennel @ 25.00	25.00

1,530.00

\$1,541.00

Payments to county treasurer	\$1,407.80
Fees retained by town clerk	129.60
Cash on hand December 31, 1927	3.60

\$1,541.00

Cash on hand January 1, 1928	\$3.60
Licenses issued January 1 to February 20, 1928	5.00

\$8.60

Fees retained by town clerk	\$20
Cash on hand February 20, 1928 verified	8.40

\$8.60

Sporting Licenses

Licenses Issued 1927:

623 resident citizens' sporting @ \$2.25	\$1,401.75
--	------------

22 resident citizens' trapping @		
2.25	49.50	
3 non-resident citizens' sporting		
@ 5.25	15.75	
1 alien sporting @ 15.25	15.25	
53 minor trappers' @ .75	39.75	
13 duplicates @ .50	6.50	
		\$1,528.50
Payments to State	\$1,353.00	
Fees retained by town clerk	175.50	
		\$1,528.50
Licenses Issued January 1 to February 20, 1928:		
165 resident citizens' sporting @		
2.25	371.25	
10 resident citizens' trapping @		
2.25	22.50	
22 minor trappers @ .75	16.50	
		\$410.25
Payments to State	\$338.50	
Fees retained by town clerk	49.25	
Cash on hand February 20, 1928		
(verified)	22.50	
		\$410.25

SEALER OF WEIGHTS AND MEASURES

Fees 1927	\$179.43	
Overpayment to treasurer	.48	
		\$179.91
Payments to treasurer		\$179.91
Fees January 1 to February 20, 1928		\$14.07
Cash on hand February 20, 1928 (verified)		\$14.07

HEALTH LICENSES

Licenses Issued 1927:

Alcohol	\$19.00
Undertakers'	4.00
Bottling	15.00

\$38.00

Payments to treasurer

\$38.00

Licenses Issued January 1 to February 20, 1928:

Alcohol	\$1.00
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Payments to treasurer February 20, 1928

\$1.00

MILK AND OLEOMARGARINE LICENSES

Licenses Issued 1927:

Milk	\$50.00
Oleomargarine	2.50

\$52.50

Payments to treasurer

\$52.50

Licenses Issued January 1 to February 20, 1928:

Milk	\$1.00
------	--------

Cash on hand February 20, 1928 (verified)

\$1.00

BOARD OF HEALTH ACCOUNTS RECEIVABLE

Outstanding January 1, 1927 \$491.99

Charges 1927 105.71

\$597.70

Payments to treasurer \$438.64

Abatements 53.35

Outstanding December 31, 1927 105.71

\$597.70

Outstanding January 1, 1928 \$105.71

Charges January 1 to February 20

1928 12.86

\$118.57

Outstanding February 20, 1928,
per list

\$118.57

ROAD COMMISSIONERS

Sewer Entrances

Permits issued 1927 \$425.00
Payments to treasurer \$425.00

Miscellaneous

Outstanding January 1, 1927:

Claims \$311.50

Claims \$311.85

Charges 1927:

Rental of roller \$746.50

Rental of tractor 15.00

Rental of truck 20.00

Bridge repairs 173.64

Sale of material 4.65

959.79

\$1,271.64

Paymnts to treasurer \$828.33

Abatements 271.72

Outstanding December 31, 1927 171.59

\$1,271.64

Outstanding January 1, 1928

\$171.59

Payments to treasurer January 1
to February 20, 1928

\$141.45

Outstanding February 20, 1928,
per list

30.14

\$171.59

Sidewalks and Curbing

Outstanding January 1, 1927 \$5,703.38

Charges 1827 34.50

Recommitment 1927 1,294.74

\$7,032.62

Payments to treasurer	\$1,093.46	
Abatelements	1,598.87	
Outstanding December 31, 1927	4,340.29	
		<hr/>
		\$7,032.62
Outstanding January 1, 1928		\$4,340.29
Payments to treasurer January 1 to February 20, 1928	\$20.00	
Outstanding February 20, 1928, per list	4,320.29	
		<hr/>
		\$4,340.29

PUBLIC WELFARE DEPARTMENT

Outstanding January 1, 1927:

Board at Town Infir-	
mary	\$46.00
Outside poor	152.03
Burial of paupers	40.00
Mothers' aid	24.93

\$262.96

Charges 1927:

Board of Town Infir-	
mary	\$1,082.71
Outside poor	382.85
Temporary aid	319.61
Mothers' aid	1,985.66

3,770.83

\$4,033.79

Payments to treasurer:

Board at Town Infir-	
mary	\$1,082.71
Outside poor	308.03
Burial of paupers	40.00

Mothers' aid	1,090.85		
		\$2,521.59	
Abatements-Mothers' aid		1.55	
Outstanding December 31, 1927:			
Board at Town Infir-			
mary	\$46.00		
Outside poor	226.85		
Temporary aid	319.61		
Mothers' aid	918.19		
		1,510.65	
			\$4,033.79
Outstanding January 1, 1928:			
Board at Town Infir-			
mary	46.00		
Outside poor	226.85		
Temporary aid	319.61		
Mothers' aid	918.19		
		\$1,510.65	
Charges January 1 to February 20, 1928:			
Board at Town Infir-			
mary	\$498.00		
Outside poor	189.00		
Temporary aid	271.05		
Mothers' aid	370.19		
		1,328.24	
			\$2,838.89
Payments to treasurer January 1 to February 20, 1928:			
Board at Town Infir-			
mary	\$238.00		
Mothers' aid	92.88		
		\$330.88	

Outstanding February 20, 1928 per list:

Board at Town Infir-

mary	\$306.00
Outside poor	415.85
Temporary aid	590.66
Mothers' aid	1,195.50

2,508.01

\$2,838.89

TOWN INFIRMARY

Sales

Receipts 1927:

Sale of produce	\$119.85
Sale of milk	1,729.78
Sale of stock	67.65

\$1,917.28

Payments to treasurer

\$1,917.28

Receipts January 1 to February 20, 1928:

Sale of milk	\$313.74
Sale of stock	85.00

\$398.74

Payments to treasurer January

1 to February 20, 1928

\$398.74

SCHOOL DEPARTMENT

Rental of Auditorium and Gymnasium

Outstanding January 1, 1927:

Gymnasium	\$7.00
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Charges 1927:

Auditorium	\$455.00
Gymnasium	277.50

		732.50	
		<hr/>	
			\$739.50
Payments to treasurer:			
Auditorium	\$266.75		
Gymnasium	150.25		
	<hr/>		
		\$417.00	
Payments to janitor:			
Auditorium	73.75		
Gymnasium	61.75		
		135.50	
Payments to police:			
Auditorium	\$97.00		
Gymnasium	30.50		
	<hr/>		
		127.50	
Payments to Palmer Trucking Company:			
Auditorium		3.00	
Outstanding December 31, 1927:			
Auditorium	\$14.50		
Gymnasium	42.00		
	<hr/>		
		56.50	
		<hr/>	
			\$739.50
Outstanding January 1, 1928:			
Auditorium	\$14.50		
Gymnasium	42.00		
	<hr/>		
		\$56.50	
Charges January 1 to February 20, 1928:			
Auditorium	\$110.75		
Gymnasium	110.75		
	<hr/>		
		221.50	
		<hr/>	
			\$278.00

Payments to janitor:

Auditorium	\$6.50
Gymnasium	14.25

 \$20.75

Payments to police:

Auditorium	\$9.50
Gymnasium	2.50

 12.00

Payments to Palmer Trucking Company:

Auditorium	3.00
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Abatements:

Gymnasium	6.00
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Outstanding February 20 and

March 12, 1928, per list	101.65
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Cash on hand February 20 and

March 12, 1928 (verified)	134.60
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 \$278.00
TUITION

Outstanding January 1, 1927	\$50.00
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Charges 1927	6,341.92
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 \$6,391.92

Payments to treasurer	\$5,916.92
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Outstanding December 31, 1927	475.00
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 \$6,391.92

Outstanding January 1, 1928	\$475.00
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Payments to treasurer January 1 to February 20, 1928	\$475.00
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MISCELLANEOUS RECEIPTS

Receipts January 1 to February 20, 1928	\$28.47
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Payments for miscellaneous sup-

plies (subject to reimbursement)	\$3.30
Cash on hand February 20, 1928 (verified)	25.17

Receipts 1927	\$28.47
Payments to treasurer	\$393.70
	393.70

TELEPHONE TOLL RECEIPTS

Receipts January 1 to February 20, 1928	\$10.39
Cash on hand February 20, 1928 (verified)	\$10.39

CEMETERY COMMISSIONERS

Outstanding January 1, 1927:

Sale of lots	\$28.50
Opening graves	21.00
Grading lots	7.75
Foundations	14.40
General care	26.00

97.65

Charges:

Sale of lots	\$213.00
Opening graves	446.35
Grading lots	93.25
Foundations	437.56
General care	293.00
Care of soldiers' graves	173.00
Perpetual care	907.50

2,563.66

\$2,661.31

Payments to treasurer:

Sale of lots	\$163.00
Opening graves	459.35

Grading lots	101.00
Foundations	448.56
General care	292.50
Care of soldiers' graves	173.00
Perpetual care	907.50

\$2,544.91

Payment of collection charge:

Foundations	3.40
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Abatement:

General care	1.00
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Outstanding December 31, 1927, per list:

Sale of lots	\$78.50
Opening graves	8.00
General care	25.50

112.00

\$2,661.31

Outstanding January 1, 1928:

Sale of lots	\$78.50
Opening graves	8.00
General care	25.50

\$112.00

Charges January 1 to February 20, 1928:

Opening graves	\$69.00
General care	3.00

72.00

\$184.00

Outstanding February 20, 1928, per list:

Sale of lots	\$78.50
Opening graves	65.00

General care	12.50
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\$156.00

Cash on hand February 20, 1928:

Opening graves	\$12.00
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General care	16.00
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28.00

\$184.00

Savings Bank

Deposits

Total

On hand at beginning of year 1927	\$850.00	\$850.00
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On hand at end of year 1927	\$850.00	\$850.00
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On hand February 20, 1928	\$850.00	\$850.00
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Receipts

Payments

1927

Income	\$38.26	Transferred to town	\$38.26
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January 1 to February 20, 1928

Income	\$19.13	Transferred to town	\$19.13
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THOMPSON FUND

Savings Bank

Deposits

Total

On hand at beginning of year 1927	\$951.28	\$951.28
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On hand at end of year 1927	\$951.28	\$951.28
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On hand February 20, 1928	\$951.28	\$951.28
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Receipts

Payments

1927

Income	\$45.17	Transferred to town	\$45.17
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January 1 to February 20, 1928

Income	\$23.77	Transferred to town	\$23.77
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CEMETERY PERPETUAL CARE FUNDS

	Saving Bank Deposits	Total
On hand at beginning of year 1927	\$23,581.48	\$23,581.48
On hand at end of year 1927	\$24,510.66	\$24,510.66
On hand February 20, 1928	\$25,215.05	\$25,215.05

	Receipts 1927	Payments	
Bequests	\$700.00	Added to savings de-	
Income	1,136.68	posits	\$929.18
		Transferred to town	907.50
Total	\$1,836.68	Total	\$1,836.68

January 1 to February 20, 1928

Bequest	\$100.00	Added to savings de-	
Interest	604.39	posits	\$704.39
Total	\$704.39		\$704.39

TOWN OF PALMER

Balance Sheet — December 31, 1927

GENERAL ACCOUNTS

ASSETS		LIABILITIES	
Cash		Temporary Loans:	\$75,000.00
Accounts Receivable:		In Anticipation of Revenue	.18
Taxes:		Due Three Rivers Fire District No. 2	
Levy of 1921	\$36.23	Unexpended Appropriation Balances:	
" " 1922	43.47	Auditing and accounting	\$90.00
" " 1923	39.33	Collector's Salary	540.00
" " 1925	64.50	Street Sprinkling	48.73
" " 1926	9,461.93	Wire Mill School	382.91
" " 1927	67,978.92		
			1,061.64
Special Assessments:		Overlays-Reserved for Abatements:	
Street Sprinkling 1926	\$65.70	Levy of 1925	\$64.50
" " 1927	224.46	" " 1926	2,350.14
		" " 1927	3,948.10
Sidewalk and curbing			6,362.74
Departmental:			
Health	\$105.71	Reserve Fund-Overlay Surplus	16,409.56
Highway	171.59	Revenue Available When Collected:	
Public Welfare	1,510.65	Street sprinkling	\$290.16
State Aid	144.00	Sidewalks and curbing	4,340.29

Schools	531.50	Departmental	2,575.45
Cemeteries	112.00		
			<hr/>
			7,205.90
Overdrawn Accounts	2,575.45		
	1,743.13	Surplus Revenue	
			<hr/>
			78,402.01
			<hr/>
			\$184,442.03
		DEBT	
		Highway Improvement Loan	\$6,000.00
		Street Pavement Loan	8,800.00
		Concrete Bridge Loan	2,800.00
		Three Rivers School Loan No. 2	20,000.00
		School Loan—Act of 1920	125,000.00
		School Loan—Act of 1920, Series B.	24,000.00
		New High School Loan	8,000.00
		Wire Mill District School Loan	43,000.00
		Bondsville Grammar School Loan	25,000.00
			<hr/>
			\$262,600.00
		TRUST ACCOUNTS	
		Merrick Fund	\$850.00
		Thompson Fund	951.28
		Cemetery Perpetual Care Funds	24,510.66
			<hr/>
			\$26,311.94
Trust Funds:			
Cash and Securities			

Report of Town Clerk

The following dog licenses were issued during the year ending December 31, 1928:

Males		494
Spayed females		84
Females	(1 1927)	77
Breeder's licenses		1
		<hr/>
		656

Paid County Treasurer \$1,433.00

Recorded for the year ending December 31, 1928:

Number of births	210
marriages	83
Deaths	102
Chattel mortgages	24
discharges of mortgages	7
assignments of mortgages	3
conditional sales contracts	4
foreclosure notices	1

JOHN T. BROWN,

Town Clerk

VITAL STATISTICS

The attention of parents and others is called to the following Vital Statistics. It is important that these records should be correct. If any errors or omissions are discovered, the Town Clerk will deem it a favor to have the same reported to him at once, and he will make the corrections in accordance with the law. Parents should also know that a proper return of birth is made, as it may be of great importance in after life.

DEATHS REGISTERED IN PALMER, 1928

Date	Name	Years	Months	Days
January				
6	Delma Belisle	54		29
12	Mary Margaret Smith	50	7	14
19	Anna Crean			1 hour
14	Ora Luella Kempton	52	6	26
16	Marie Irene Zebrowski	21	2	14
18	Wojciech Kurtycz	50		
22	George H. Brewer	58	2	14
22	Sophia Kogut	12	10	1
28	Atoni Borkowski		2	
February				
2	Walter Kowalski	7		13
3	Francis J. Carmody	47	3	24
6	John Galary	27	7	11
11	Stillborn			
11	Mary Brodeur	79	4	3
12	Leola Mae Henrichon		30	minutes
20	Eda Caroline Mooney	76	10	14
21	Henry Berthiaume	48	11	8
22	Michael M. Woods	83	5	7
26	Mary A. Brosnan	70	2	1

March

6	Mary Jane Swain	62	3	28
11	Mary Lefebre			4
15	Elizabeth K. Simmington	67	1	20
17	Joseph Marciniec			3
17	Florida Ouellette	35	1	27
17	Charles Warington Bennett	85	4	
17	Nellie F. Wacht	38	3	19
27	Cora Bell Clark	56	9	1
17	Stillborn			

Date Name

Years Months Days

April

1	Harold Wilson Brainerd	49	6	10
1	Stillborn			
5	Lillian May Harwood	70	5	4
8	Daniel Graves	75	6	12
10	Patrick T. Fitzgerald	51		
10	Alojzy J. Konicki	49		
11	Helen Zerdecki	23		20
16	Abbie Wing	74	7	19
17	Wadislaw Czerwicz	42		20
23	Katherine Kennedy	60	2	13
25	Margaret Powers Lovett	69	4	8
28	Catherine Daley	85		
29	Charles Walton	75	2	27

May

5	Albert W. Gates	49	4	2
6	Charles H. Atkins	72	2	14
7	William S. Taylor	73	1	14
8	Patrick Fenton	94		
12	Johanna Henneberry	60		
14	Maria L. Bradway	78	11	20
15	Hazel Irene Lawlor		8	8
22	Abraham M. Gray	82	4	18
27	Mary Walsh Duffy	77	2	10

June

2	Savilla P. Parker	78	4	29
3	Thomas F. Donahue	64		

Date	Name	Years	Months	Days
13	Martha Ann Jones	65	9	28
16	James Fitzpatrick	78	10	19
18	William Sanders	77		
19	Lewis A. Conant	69	4	23
23	Irene Broton	1		26
27	John B. Dawson	60	1	12
12	Michael Koss	36		

July

1	Mary Sedjwick Cushman	10	3	20
3	Stillborn			
9	Mary Elizabeth Bouchard	25	9	7
10	Daniel Desmond	79		
13	Veronica Mietelska	35		
19	James Barber	73	11	26
26	Joseph Kowalczyk	41	1	19
30	William J. Norbert	27	9	22

August

5	Emma Jane Reynolds	70		4
11	Astrid D. J. Fell	20	6	22
16	David E. Marcy	57	2	5
19	Mary Senderowski	11	7	3
21	Cyril Roberts	85	6	1
24	Stillborn			
27	— West			6 hours

September

9	James Henderson	58	1	28
16	Michael Joseph Muniec			5
30	Thomas Rybak	45		

October

5	Sophrone Messier	59		
6	George L. Stacy	63	9	1
19	William Humphrey Hunt	75	6	7
20	Ernest M. Barto	22	7	5
22	Bridget Foley	85	9	26

Date	Name	Years	Months	Days
23	Mary A. Brainerd	74	8	26
25	Stillborn			
25	Anna Kotodziecz	32		
November				
2	Jan Frydryk	34		11
2	Nellie M. Root	21		10
5	Edythe Lenore Twiss	29	2	29
6	Andrew Jaworski	34	11	8
8	Arthur Dean Parker	4		
9	Frances Ellen Brown	30		28
14	James Guernon	77		
26	William B. Kerigan, Jr.	12	10	5
December				
2	Cornelius D. Harrington	70		
5	Helen Miga	3	11	23
8	Stillborn			
9	Alice M. Maguire	64		
13	Stillborn			
23	Louise Barker	63	2	17
25	James G. Harvey	38		
25	Robert E. Johnson	74	2	4
29	Frank Stefanelli	66		

MARRIAGES

Date	Groom	Residence	Bride	Residence
January				
2	Alfred J. Smith	Palmer	Elizabeth Dyson	Palmer
2	Earl Supernant		Josephine Mendelowski	Palmer
	Indian Orchard			
7	Fred Grammo	Palmer	Jean Claire Avery	Palmer
9	Edward Johnson	Monson	Viola B. LaRoache	Palmer
11	James McC. Fulton		Mabel Liggett	Palmer
	Hartford, Ct.			
14	Robert H. Crosby	Palmer	Bernadette M. Lanou	Palmer

February

4	Eric H. Nilsson	Palmer	Svea A. Hagelin	Monson
6	Richard J. Ellis	Palmer	Jennie V. Zahara	Palmer
7	Charles A. Marine	Palmer	Margaret A. Rich	Palmer
13	Stanislaus Bobowiec		Emilia Wozniakowska	Palmer
	Belchertown			
15	Garrett P. T. Cavanaugh		Madeline M. Guenther	Monson
	Palmer			
20	Alfred R. Kelley	Palmer	Edna V. Papuzenski	Palmer
20	Frank Martin	Monson	Nora (Gaff) Denno	Ludlow
27	Wilfred F. LaPalme		Marie Irene E. Blais	
	Palmer		Killington, Ct.	
29	Joseph B. Skowyra	Palmer	Bertha M. Fabion	Palmer

March

3	Clarence C. Johnson		Marion E. Robbins	Palmer
	Palmer			
20	Alphonso M. Hilton		Isabel (Dow) McLaughlin	
	Mapleton, Me.		Palmer	

April

9	Rene A. Couture	Ware	Helen Dwyer	Palmer
9	Fred J. Tisdale	Monson	Elmira Bull	Monson
16	Joseph E. Auger	Palmer	Maria (Gauthier), Lanoie	
16	Frank H. Zabik	Palmer		Palmer
19	Bernard F. Cavanaugh		Julia C. Bartnik	Holyoke
	Palmer		Katherine T. Normoyle	
			No. Wilbraham	
24	Felix J. Bentz	Palmer	Eugenia Kwiatkowska	Holyoke
27	Harold H. Christiansen		Ruth M. Hale	Monson
	Palmer			

May

7	Albert R. Racicot	Palmer	Gertrude Rogers	Palmer
12	Peter Zytka	Hartford, Ct.	Mary Kowalski	New Britain, Ct.
26	Raymond E. Lawton		Ruth E. Boomhaver	Palmer
	Palmer			
29	John J. Zelazo	Palmer	Cora Lesniak	Palmer
30	Alphonse Bienvenue		Adaline R. Banks	Palmer
	Indian Orchard			
30	Elphege O. Ducharme		Dorilla B. Bleau	Palmer
	West Warren			

June

4	Laurentius Kapinos	Palmer	Stanislaa Mamulska	Palmer
5	John A. Zilewicz	Palmer	Anna A. Severyn	Wilbraham
10	Carlton A. House	Palmer	Ethel M. Haskins	Springfield
11	Martin F. Flaherty		Loretta A. Tyburski	Palmer
		Springfield		
18	Stanley J. Cichon	Palmer	Nellie J. Gonsheck	
				West Warren
18	James E. Lee	Worcester	Mary M. Bradley	Palmer
18	Frederick P. Coache		Bernice C. Sierakowski	Palmer
		Palmer	Louise A. Lucas	Palmer
25	Barney A. Kanozek	Palmer	Angie (Thomas) Clemens	
18	Raymond C. Daly	Palmer		Palmer
25	Clement R. Lacoste	Palmer	Lucille A. Hufault	Southbridge
11	Aloisius S. Zerdecki	Palmer	Zofia Bak	Belchertown
23	Joseph E. Wilder		Flora M. (Bacon), Wilder	
		Suffield, Ct.		Palmer
30	Raymond L. Hemphill		Dorothy L. Keyes	Palmer
		Palmer		

July

2	Stephen J. Salamon	Palmer	Genevieve Garsionrek	
				Gilbertville
2	Joseph Syper	Belchertown	Genevieve A. F. Noga	Palmer
28	Wallace C. Gleason	Palmer	Bernice E. Thibeault	Palmer

August

7	William T. Dunn	Palmer	Alice M. McDonald	Palmer
18	Merrill H. Fenton	Palmer	Zephрина R. Belle	Palmer
27	Joseph L. Kusza	Palmer	Bertha C. Dusza	Belchertown
29	Ralph M. Chaffee	Palmer	Lillian C. Bentley	Palmer

September

2	Joseph H. Proctor	Palmer	Selena Johnston	Maynard
3	John F. Kapinos	Palmer	Bridget V. Izyk	Palmer
3	Oliver J. Lacroix	Palmer	Irene M. Masse	Palmer
3	Andrew A. Lucas	Palmer	Cecelia A. Orsulak	Palmer
3	Theodore D. Roberts		Ellen B. Callahan	Palmer
		Palmer		
3	George E. Trezepacz		Gertrude Reynolds	Winchendon
		Palmer		

8	Peter Petersen	Palmer	Karen M. Thompson	Palmer
10	Edwin F. Chapin		Mildred D. Calkins	Palmer
	Springfield			
10	James W. Fenton		Catherine Manning	Palmer
	Belchertown			
17	Eugene W. Mann	Monson	Eva M. Gabourey	Palmer
17	Lucien O. Sirard	Palmer	Mary Nadolna	Palmer
19	William Simmington		Eva M. (Spooner) Sutherland	
	Palmer			Athol
24	Michael Pagliaccio		Genovefa Majka	Palmer
	New Haven, Ct.			
24	Armand J. Vertefeuille		Lillian L. Rivers	Palmer
	Palmer			
29	John G. Stickler	Palmer	Ruth I. Bryans	Palmer

October

1	William E. Kane	Worcester	Helena L. Bothwell	Palmer
1	John R. Skowyra, Jr.		Catherine E. Samek	Palmer
	West Warren			
17	Leslie R. Keith	Palmer	Helen P. Armstrong	
				Gilbertville
22	Frank Motyka	Dudley	Cecilia Noga	Palmer

November

5	Albert Wyzaga	Chicopee	Catharina Roman	Palmer
10	Rolland J. Dennis	Palmer	Jessie I. Toepfer	West Warren
10	Edward G. LaPlante		Wanda Mazur	Palmer
	Palmer			
10	George B. Tomalty		Lucie B. Stoddard	West Newton
	West Newton			
17	Elmer A. Palm	Palmer	Martha J. Dunlap	Palmer
22	Arthur D. Avery	Warren	Lillian M. Mumford	Palmer
26	Ernest C. Gay, Jr.	Palmer	Marie A. Daudelin	Palmer
26	Joseph Jenkiewicz		Anna V. Pietryka	Palmer
	Easthampton			
26	George W. Roche	Palmer	May C. Baker	Springfield
26	Joseph M. Russo	Palmer	Concetta M. Scrima	Monson
29	Sandy DeMaio	Palmer	Hazel M. Denning	Palmer

December

16	Herbert R. Mayers		Hellen G. Adams	Palmer
	Bridgeport, Ct.			
24	Raymond A. Barbeau	Ware	Jeannette T. Labelle	Palmer

BIRTHS

Date	Name of Child	Parents
January		
3	Eleanor May Allen	Alexander and Beatrice
4	Lewis Siegel	Felix and Katie
11	Edward Joseph Kwolek	Peter and Antholina
13	Lillian Emma Michonski	Stanislaw and Bertha
13	Edward Rudolph Nietupski	Julian and Mary
14	Marie Rita Therese Desrosiers	Aime and Jeannette
15	Mary Barone	Calogero and Frances
15	Helena Mastalerz	Jan and Franciska
15	John Wojnilowicz	Michal and Mary
19	Frances Kathryn Crean	John F. and Anna
20	Ruth Patricia Ryan	Patrick F. and Marion
22	Mary Ella Stanton	Louis J. and Grace
24	Helena Lis	Jan and Marya
27	Ruth Anna Mastalerz	Jan and Sofia
27	June Virginia McDonald	Fred and Ethel
29	Irene Frances Mastalerz	Stanislaw and Genevieve
30	Elva Dorothy Van Rensslear	Raymond and Viola
February		
1	Helen Walinski	Bolack and Jennie
2	Louise Therese Coyer	Charles and Elizabeth
9	Leocadia Helen Pytko	Ignacy and Eleanora
12	Leola Mae Henrichon	Ernest D. and Laura
16	Mildred Julia Papuga	Jan and Stanislawa
18	Grace Evelyn Kenyon	Archie T. and Grace E.
18	Harriet Mary Yascemski	John and Josephine
19	Shirley Louise Bearse	Oliver P. and Margaret
23	Alice Czajka	Antoni and Anna
24	Grace Czech	John and Agnes
26	Wladyslawa Emilia Palka	Wladyslaw and Apolonia
27	Joseph Edward Brookman	George E. and Celanise
27	George Clayton Johnson	Clark and Wilhelmina
27	Doris Edwina Woodhouse	Edwin and Adelaide
29	Mary Anna Borkowski	Peter and Genevafa

Date Name of Child

Parents

March

1	Joseph Wilfred Donald Fitzpatrick	Joseph C. and Corina
2	Edward Law	Albert E. and Rhoda
5	Rudolph Walulak	Michael and Bessie
6	Joseph Sardo	Nicholas and Katherine
8	Mary Lefebvre	Romeo G. and Fannie
12	Joseph Marcin'ec	Stanley and Franciska
15	Jean Teresa Deltour	Joseph L. and Aurelia M.
15	Marion Louise Keith	George and Ethel
19	Irene Stella Nevue	Merrill F. and Stella
19	Jean Lillian Olds	Leland R. and Eva
24	Richard Louis Rogers	George and Blanche
26	Kenneth Potter	Herman and Dorothy
26	Stanislaw Jan Swist	Jan and Julia
27	Genovefa Kowalek	Joseph and Mary
29	Aleksander Lagenza	Stanislaw and Catarzyna
29	Stanislaw Wincenti Orluk	Aleksander and Helena
30	Albert Arthur Rodgers	Clarence E. and Edith
31	Joseph Henry Portyrato	Joseph and Amelia
31	Emilia Wrobroł	Jozef and Marya

April

4	Bronisława Kulig	Powell and Katarzyna
5	Esther Mary Iadisernia	Alphonse and Gladys
13	Shirley Anita Goodreau	Joseph P. and Aurore
17	Alice Una Faye	Ervin E. and Nettie
18	James Richard Longtine	Francis and Eleanor
19	John Anskiewicz	John and Polly
20	Richard Earl Bressette	George A. and Irene
20	Leon Robert Plante	Arthur and Lillian
21	Jean Elizabeth Stone	John E. and Marion E.
26	Gilda Jennie Cardinal	Frank and Mary
26	Jose Veiera	Manuel D. and Maria V.
29	Lorraine Helen Coutu	Leo and Victoria
30	Philomena Koziol	Stanislaw and Julia

May

2	Frederick Knight	Frederick and Sophia
5	Lorraine Arthemise Beauregard	Oliver and Helen
8	Stanley Jasak	Stanley and Mary

Date	Name of Child	Parents
12	Pauline May Kenyon	Charles J. and Charlotte P.
14	Helen Kavonian	Mirijan and Zaroochi
14	Stephen Ziembinski	Jacob and Mary
19	Albert Leo Potvin	Leo W. and Aldona
20	Elizabeth Jean Bryans	Alfred S. and Dorothy
21	Harriet Alice Shortsleeve	Vinus and Ruth A.
21	John Joseph Topor	Joseph J. and Anna C.
22	Reginald Edward Molleur	Edward and Josephine
23	Patricia Mary Moore	John P. and Mary M.
23	Mary Pezczola	Joseph and Mary
25	Stanley Brozek	Simond and Honorata
27	Gilbert Dunlop	William and Margaret
27	Alice Marie Nichols	Christian and Lena
29	Harriet Lillian Booth	Howard E. and Alice M.

June

2	Estelle Rose Gaudette	Arthur and Noella
5	Nellie Godek	Peter and Bridget
6	Marie Helen Loretta Paquette	Almazard and Amanda
9	John William Armitage, Jr.	John W. and Zella
12	Robert Emmet Mumford	William and Marguerite
14	Priscilla Faith Hobson	Clifton H. and Pearl M.
15	Mary Teresa Bernard	Francis P. and Rose
15	Charles Pedro	Antonio and Mary
17	Bronislawa Boldyga	Julian and Mary
18	Daniel Ernest Dewey	Harry H. and Emily L.
20	Raymond Bubon	Albert and Bertha
25	Jan Janulewicz	Wladyslaw and Victoria
25	Theresa Leroux	Alfred and Meda
26	Mildred Witkowski	Ignacy and Bronislawa
26	Marie Anette Lucette Lapointe	Valmore and Alexina
28	Eleanor Shirley Wilk	Edward and Julia

July

2	Clara Kusek	Jan and Zofia
3	Warren Sarkis Toshikian	Charles and Lucy
5	Beverly Jean Ducy	Robert E. and Florence
5	Alan Edward Dudley	Roy H. and Alice
6	Ronald Walter McAllister	Alonzo W. and Louise
9	Marie Estelle Georgine Gobeille	George A. and Bella A.
10	James Edward Allen	Lester J. and Olive

Date	Name of Child	Parents
11	Tedeusz Nadolski	Walter and Zofia
11	Sarkis Toshikian	Simon and Sarkis
14	Phyllis Arlene Russell	Joseph and Mildred
16	Venna Maureen Lafond	George L. and Mary J.
19	Madeleine Hazel Shepard	Frank S. and Hazel
19	James Charles Yelle	James B. and Edith M.
25	Pauline Nellie Stokosa	Andrew and Mary
25	Paul Stanley Joseph Stokosa	Andrew and Mary
25	Rose Szostek	Albert M. and Bridget
27	Leo Alfred Boivin	Alfred and Alice
29	Anthony Broski	Joseph and Julia

July

30	Gertrude Anna Magiera	Edward and Helen
31	Walter Obertz	Frank and Katarzyna

August

2	Mary Louise Gammons	Milton K. and Louise
4	John Anthony O'Connor	John P. and Dorothy
6	Lucy Agnes Worby	Leslie and Agnes
12	Josephine Kowalczyk	Josephine and Anthonina
14	Florence Grace Kartz	Walter and Blanche
15	William Louis O'Connor	William L. and Antonette
18	Helen Gloria Anderson	Martin and Selmer
21	Bronislawa Frydryk	Peter and Antolina
24	Dorothy Lucille LeBlanc	Alfred J. and Irene Annette
25	———— Santos	Tony and Albertina
27	Raymond Edward Converse	Raymond E. and Elizabeth
30	Rose Mozdzen	Peter and Rose
31	Joseph Wolanik	Lawrence and Anna

September

6	Robert Mulford Stearns	Horace M. and Ruth
7	Leonard John Allen	Leonard and Katherine
10	Stasia Wachta	Adam and Mary
11	Anne Theresa Harrington	Cornelius D. and Rose A.
11	Michael J. Muniec	Victor and Mary
18	Pauline Nathalie Gestock	Stanley and Pauline
19	Giovannina Archidiacono	Frank and Lucy
19	Genevieve Theresa Sierakowski	Bronislaus and Antonia

Date	Name of Child	Parents
21	William Partelo	George W. and Alice P.
22	Irene Garcaz	Victor and Julia
22	Yvonne Yandow	Edward and Anna
24	Lillian Jennie Gill	Joseph and Mary
25	Edna Bolszewicz	George and Waleria
26	Elizabeth Molnar	Albert and Anna
27	Irene Mary Nowak	Walter and Helen
30	Franciszek Pobieglo	Stanislaw and Rose

October

4	Theodore Graveline	Joseph and Ruth
6	Teresa CoraBelle St. George	Ambrose and Margaret
7	Leonel Gadboury	Dona and Alexandrina
7	Doris Lorraine Gagnon	Romeo and Beatrice
7	Chester Kulis	Edward and Marya
11	Emilia Golas	Franciszek and Teofila
16	Norman John McMahon	Walter J. and Florence
19	Edward Jan Powloski	Stanislaw and Amelia
21	Leon David Harnois	Edward and Edwardine
23	Diane Rose Gelinas	David and Antoinette
24	Richard Edward Forte	Clarence and Lena
28	Dorothy Alva Harvey	James and Anna

November

2	Jean Therese Fountain	Arthur C. and Ellen
2	Robert Kenneth Gould	Royal K. and Esther L.
3	Margaret Colbert Denning	Jerry T. and Catherine
3	Janet Louise Streeter	Harley H. and Helen L.
8	———— Patten	James and Ada
9	Edward James Mulvey	James H. and Sadie
10	James O'Connor	Thomas P. and Esther F.
14	Dorothy Eloise Clough	Frank and Florence
18	Thomas Paul Fitzgerald	James H. and Mary
20	Harold Prentice Abbott	John W. and Maud
20	Gretchen Schoonmaker	Arlan H. and Olive
21	Harvey Buckner Fortier	Harvey M. and Helen
24	Beverly Affa Miller	Rufus T. and Ivis
25	Franciska Mildred Gondek	Michal and Agnes
27	Walter Joseph Kargol	Francis and Josephine
30	Philip Richard Smith	George E. and Agnes

Date	Name of Child	Parents
December		
1	Neil McDonald, Jr.	Neil and Anna
1	Louis John Mercier	Louis J. and Dorothy
3	Herbert Martin Nash	Herbert M. and Iva
6	William Louis Valdrow	William and Leocardie
9	Merritt Everett Walker	Merritt E. and Lillian
10	Harold Francis Smith	Wayne and Esther
13	Rose Szewczyk	Leo J. and Sophie
15	Raymond Eugene Pothier	Alfred and Louise
18	Marjorie Belisle	George and Irene
20	Eleanor Keroack	Albert and Anna
29	Joseph William Leo Dulude	Alphonse and Eva
31	Gloria Brothers	Ector and Marie
31	Frederick Douglas Brown	John and Mabel
31	Annie Stanczak	Peter and Tekla
31	William Theodore	Peter and Mary

Report of Town Bookkeeper

To the Honorable Board of Selectmen:

Palmer, Massachusetts

Gentlemen:

I hereby submit my report of the Receipts and Expenditures of the town for the fiscal year ending December 31, 1928.

RECEIPTS

TAXES

Current Year:

Poll	\$4,876.00
Personal	163,707.96
Real Estate	81,505.20
Street Sprinkling	519.57
	<hr/>
	\$250,608.73

Previous Years

Poll	\$120.00
Personal	17,698.12
Real Estate	48,581.12
Street Sprinkling	216.96
	<hr/>
	\$66,616.20

From State

Corp. Tax, Business	\$28,497.96	
Corp. Tax, Public Service	10,326.80	
Income Tax	52,562.25	
National Bank Tax	877.55	
Trust Co. Tax	73.04	
	<hr/>	\$92,337.60
		<hr/>
Total		\$409,562.53

LICENSES AND PERMITS

Junk	\$156.00	
Pedlars	223.00	
Sunday	132.00	
Pool, Billiard and Bowling	78.00	
Agents Garage and Auto	22.00	
Bus	70.00	
Common Victualers	72.00	
Innholders	40.00	
	<hr/>	\$793.00

FINES AND FORFEITS

Court Fines	\$2,782.39	
	<hr/>	\$2,782.39

GRANTS AND GIFTS

Dog Licenses	\$1,235.71	
	<hr/>	\$1,235.71

GENERAL GOVERNMENT

Use of Town Hall	\$4.00	
	<hr/>	\$4.00

PROTECTION OF PERSONS AND PROPERTY

Use of Forest Fire Truck	5.00	
Sealing of Weights and Measures	170.47	
	<hr/>	\$175.47

HEALTH

Reimbursement from State for Tubercular Cases	\$105.71	
	<hr/>	\$105.71

LICENSES

Bottling	\$10.00	
Alcohol	21.00	
Milk	57.00	
Undertakers	4.00	
Drug	2.00	
	<hr/>	\$94.00

HIGHWAYS

Sewer Permits	\$300.00	
Rent of Steam Roller	72.00	
Bridge Repairs	141.45	
Sidewalks and Curbing	611.33	
	2.00	
	<hr/>	\$1,126.78

CHARITIES

Town Infirmary

Sale of Milk and Produce	\$1,714.87	
Sale of Stock	353.40	
Board of Inmates	863.00	
	<hr/>	\$2,931.27

REIMBURSEMENTS

Cities and Towns	\$1,817.87	
State	1,359.74	
	<hr/>	\$3,177.61
State Aid	144.00	
	<hr/>	\$144.00

EDUCATION

Tuition	\$10,165.11	
Sale of Supplies	17.85	
Rent of Auditorium and Gymnasium	638.50	
	<hr/>	\$10,821.46

CEMETERY

Sale of Lots	\$138.00	
Care of Lots	1,499.68	
Grading	458.50	
Opening Graves	529.10	
Foundations	328.25	
	<hr/>	\$2,953.53

MUNICIPAL INDEBTEDNESS

Anticipation of Taxes	\$275.000.00	
Macadam Pavement Loan	8,000.00	
	<hr/>	
		\$283.000.00

INTEREST

On Deposit	\$1,286.48	
On Taxes	3,115.39	
On Macadam Pavement Loan	32.90	
On Perpetual Care Funds	1,189.86	
On Merrick Fund	38.26	
On Thompson	47.54	
On Corporation Tax, Public Service	7.21	
	<hr/>	
		\$5,717.64

AGENCY AND TRUST

Cemetery Perpetual Care Funds	\$1,150.00	
	<hr/>	
		\$1,150.00

REFUNDS AND TRANSFERS

Loss of Taxes	\$83.67	
Public Welfare Dept	22.75	
Outstanding check cancelled	37.00	
Protecting of Persons and Property	3.75	
Forest Warden's Dept.	24.30	
School Dept	66.30	
	<hr/>	
		\$237.77
Total Receipts		\$726,012.87
Cash on hand Jan. 1, 1928		97,868.62
		<hr/>
		\$823,881.49

PAYMENTS**GENERAL GOVERNMENT****Selectmen's Department:**

Salaries	\$1,000.00	
Printing, Advertising and Postage	137.45	
Telephones	202.52	
Printing Assessor's Valuation Book	925.00	
Sundry Items	23.04	
	<hr/>	\$2,288.01

Selectmen's Contingent:

Town Dump	\$332.50	
Town House	104.37	
Outside Fires	230.00	
Sundry Contingent Expenses	559.20	
	<hr/>	\$1,226.07

Auditing Department:

Auditing	\$90.00	
Accounting	1,400.00	
	<hr/>	\$1,490.00

Collector's Department:

Salary	\$1,200.00	
Stationery and Postage	148.94	
Printing and Advertising	64.32	
Telephone	30.00	
Surety Bond	421.88	
Sundry Items	58.77	
	<hr/>	\$1,923.91

Assessor's Department

Salaries	\$2,400.00
Clerk	450.00
Interpreters	33.40
Stationery and Postage	46.81
Printing and Advertising	425.03
Transportation	133.29
Sundry Items	42.15

\$3,530.68

Treasurer's Department:

Salary	\$1,500.00
Stationery and Postage	94.72
Printing and Advertising	8.75
Surety Bond	187.50
Transportation	12.08
Equipment	62.50
Sundry Expenses	77.15

\$1,942.70

Town Clerk's Department:

Salary	\$450.00
Stationery and Postage	25.20
Printing and Advertising	26.40
Dog Tags	20.68
Sundry Items	1.35

\$523.63

License Commissioners:

Expenses	\$17.75
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\$17.75

Town Engineer:

Salary	50.00	
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\$50.00

Insurance:

Insurance	\$977.15	
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\$977.15

Law Department:

Salary	\$600.00	
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Expenses	22.61	
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Claims	83.00	
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\$705.61

Election and Registration:

Registrars	\$100.00	
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Precinct Officers	939.50	
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Printing and Advertising	228.66	
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Meals	31.30	
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Transportation	18.00	
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Rent	132.00	
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Sundry Items	72.00	
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\$1,521.46

Town Offices:

Rent	\$1,500.00	
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Care	300.00	
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Light	56.93	
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\$1,856.93

Heating Plant, Memorial Hall:

Cost of Repairs

\$222.50

\$222.50

Total General Government

\$18,276.40

PROTECTION OF PERSONS AND PROPERTY

Police Department:

Salaries and Expenses

Chief	\$3,000.00
Deputy Chief	1,999.96
Day Patrol	1,800.00
Extra Police	1,800.00
Night Police	2,737.50
Special Police	1,606.00
Sundry Items	245.84

\$13,189.30

Lockup:

Rent	\$1,295.00
Care	240.00
Light	35.35
Telephone	36.00

\$1,606.35

Chief's Office:

Rent	\$135.00
Light	23.55
Telephones	36.00

\$194.55

Heating Apparatus in Engine House:

Contract	\$333.00	
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\$333.00

Fire Department:

Auto Fire Truck

Gasolene and Repairs	\$164.36	
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Three Rivers Fire Dist.	.18	
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\$164.54

Sealers Department:

Salary	\$500.00	
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Transportation	57.85	
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Equipment	63.22	
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Telephone	38.00	
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Printing	19.05	
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\$678.12

Moth Department

Labor	\$1,148.25	
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Transportation	208.50	
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Equipment and Other Expenses	5.39	
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\$1,362.14

Tree Warden's Department:

Labor	\$972.92	
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Auto	26.95	
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\$999.87

Forest Warden's Department:

Labor	\$763.00	
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Equipment and Repairs	22.09	
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Auto	4.50
Telephone	31.76
Gasoline	8.65
Sundry Items	10.88

\$840.88

Total for Protection of Persons and Property	\$19,368.75
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HEALTH

Health and Sanitation:

Salaries of Board	\$175.00
Clerical Work	100.00
Hospital Board and Treatment	1,005.16
Printing	118.04
Telephone	32.80
Transportation	90.00
Fumigation	19.17
Toxin Antitoxin	92.68
Vital Statistics	410.75
Meat, Milk and Animal Inspection	860.11
Sundry Items	47.40
District Nurse	1,000.00

Total for Health	\$3,951.11
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HIGHWAYS

General Repairs:

Superintendent	\$1,161.98
Clerk	202.50
Labor	8,029.73
Trucks and Autos	565.33
Stone, Gravel, etc	3,524.58
Equipment and Repairs	1,863.53

Oil, Fuel, Gasoline	1,245.81	
Surveying	286.25	
Freight and Sundry Expenses	282.97	
Telephone	110.43	
	<hr/>	\$17,273.11

Street Sprinkling:

Oil	\$546.35	
Labor	170.75	
	<hr/>	\$717.10

New Truck \$5,800.00

Knox Marker \$8.80

Memorial Approach to High School \$104.53

Bridge Repairs:

Superintendent	\$86.62	
Clerk	16.25	
Labor	491.85	
Trucks	37.13	
Materials	673.79	
Gasoline and Sundry Items	99.95	
	<hr/>	\$1,405.59

Railings:

Superintendent	\$22.75	
Labor	106.20	
Trucks	7.13	
Equipment and Materials	282.01	
	<hr/>	\$418.09

Snow and Ice Removal:

Superintendent	\$41.13
Labor	194.50
Trucks and Auto	174.99
Snow Plow	300.20
Repairs and Equipment	32.84
Express, Telephone, etc.	4.59

\$748.25

Sewers and Culverts:

Superintendent	\$176.35
Clerk	31.25
Labor	1,229.12
Trucks	106.36
Trap Rock and Cement	93.65
Tools and Equipment	547.23
Pipe and Fittings	316.47
Gas, Oil and Fuel	249.39
Telephone and Other Expenses	42.58

\$2,792.40

Sidewalks and Curbing:

Superintendent	\$17.50
Labor	201.72
Trucks	34.25
Materials	30.78
Surveying	91.45
Contract Work	1,883.94

\$2,259.64

High Street, Thorndike:

Superintendent	\$42.00
Surveyor	13.00
Labor	349.40

Auto	18.00
Gasoline and Tarvia	44.90
Coal, Cement and Gravel	32.70

\$500.00

Converse and Walnut Streets:

Superintendent	\$273.00
Surveying	688.50
Labor	2,540.05
Trucks and Auto	1,060.28
Equipment and Repairs	980.39
Materials	5,121.79
Fuel, Oil, Gasoline	180.43
Freight	155.56

\$11,000.00

Bourne Street:

Superintendent	\$126.00
Surveying	198.75
Labor	1,111.38
Trucks and Auto	54.00
Cement and Gravel	99.43
Tarvia	410.44

\$2,000.00

Pinney Street:

Superintendent	\$57.75
Surveying	47.50
Labor	508.35
Auto	24.75
Culvert	21.56
Gravel, Tar and Gasoline	312.26
Fuel, etc.	10.52

\$982.69

Springfield Road:

Advertising, Transportation, etc.	\$74.32
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\$74.32

North Main Street Sidewalk, South side:

Surveying	\$16.15
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Releases	20.00
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\$36.15

North Main Street Sidewalk, North side:

Superintendent	\$5.25
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Surveying	61.00
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Labor	194.11
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Trucks and Auto	54.75
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Curbing	390.35
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Freight, etc.	44.54
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\$750.00

Curbing:

Superintendent	\$9.62
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Surveying	139.50
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Labor	336.04
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Auto	4.13
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Curbing	281.80
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Freight, etc.	87.94
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\$859.03

Street Lighting:

Per Contract	\$14,522.04
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Total for Highways

\$62,251.74

CHARITIES

Salaries:

Of Board	\$600.00
Of Clerk	300.00
Of Town Physician	200.00

\$1,100.00

Town Infirmary:

Warden	\$1,200.00
Labor	1,164.56
Groceries and Provisions	1,158.36
Dry Goods	29.66
Fuel and Light	472.44
Hay and Grain	1,429.82
Equipment and Repairs	457.27
Telephone and Sundry Expenses	296.93

\$6,209.04

Outside Poor:

Cash	\$5,559.29
Rent	1,982.73
Provisions	6,381.80
Clothing	984.21
Fuel	929.42
Medicines and Medical	
Attendance	887.54
Board and Care	1,028.86
For Other Cities and Towns	2,269.67
Sundry Expenses	296.19

\$20,319.71

Wing Memorial Hospital:
 Expended for Care and
 Treatment

\$500.00

\$500.00

Soldier's Relief:
 Amount rendered

832.00

\$832.00

State Aid:
 Amount rendered

\$84.00

\$84.00

Total for Charities

\$29,044.75

Education

General Expenses:

Superintendent	\$4,944.92
Clerical Work	1,926.73
Truant Officer	94.40
Printing, Stationery, Postage	130.73
Telephones	526.51
Travelling Expenses	105.42
School Census	118.40
Sundry Items	144.38

\$7,991.49

Teachers' Salaries:

High	\$22,151.76
Elementary	78,769.29

\$100,921.05

Text Books and Supplies:

High:

Books	\$655.00
Supplies	1,748.85

\$2,403.85

Elementary:

Books	\$1,442.77
Supplies	2,522.08

\$3,964.85

Tuition:

All Tuition	\$423.53
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\$423.53

Transportation:

High	\$3,737.47
Elementary	5,248.26

\$8,985.73

Fuel and Light:

High	\$1,902.21
Elementary	4,465.69

\$6,367.90

Janitor Service:

High	\$1,652.64
Elementary	8,609.35

\$10,261.99

Maintenance of Buildings and Grounds:

High	\$853.26
Elementary	2,093.66

\$2,946.92

Furniture and Furnishings:

High	\$35.90
Elementary	677.53

\$713.43

Other Expenses:

Diplomas and Graduation Exercises	\$53.34
Miscellaneous Printing	195.85
Insurance	5,540.43
Nurse	1,829.92
Medical Aid	930.00
Sundry Items	2,105.45

\$10,654.99

Americanization:

Instructors	\$1,038.77
Clerical Work	100.00
Janitors	161.00
Transportation	33.33
Books and Supplies	22.16
Sundry Items	21.09

\$1,376.35

Continuation:

Superintendent	\$55.00
Clerical Work	120.00

Instructors	1,811.00
Janitors	726.00
Provisions and Supplies	252.72
Nurse	36.00
Transportation	196.00
Truant Officer	7.00
Sundry Items	85.65

\$3,289.37

Music, Manual Training and Drawing:

Instructor of Music	\$1,520.00
Books and Music	36.01
Instructors of Manual	
Training and Drawing	1,722.07
Drawing Materials	323.33
Transportation	61.00
Sundry Items	10.44

\$3,672.85

Commercial:

Instructor	\$5,032.00
Assistants	1,318.00
Text Books	290.35
Machines and Repairs	899.20
Furniture	31.50
Miscellaneous Supplies	254.44

\$7,825.49

Repairs:

High:

Carpentry and Painting	\$408.71
Plumbing and Electric Repairs	150.62

Lumber, Bricks. etc.	30.00	
Sundry Items	27.30	
	<hr/>	\$616.63

Elementary:

Carpentry and Painting	\$785.70	
Plumbing and Electric Repairs	358.71	
Sundry Items	154.47	
	<hr/>	\$1,298.88

Wire Mill School:

Installation of Fire door	90.85	
Sundry Expenses	23.18	
	<hr/>	\$114.03

Total for Education	<hr/>	\$173,829.33
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LIBRARY

Young Men's Library Association	\$4,600.00	
	<hr/>	\$4,600.00

UNCLASSIFIED

Memorial Day	\$196.36	
Town Clock	50.00	
Printing Town Reports	902.00	
Hampden County Tubercular Hospital	1,923.10	
Agricultural Demonstration	500.00	
Workmen's Compensation		
Insurance	873.18	
Total for Unclassified		\$4,444.64

CEMETERIES

Care and Maintenance:

Secretary	\$150.00
Labor	3,137.48
Loam	130.80
Shrubs	32.30
Tools	129.75
Markers	18.00
Trucks	267.00
Sundry Items	77.29

\$3,942.62

NEGLECTED GRAVES

Care of Neglected Graves	\$229.00
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\$229.00

Total for Cemeteries \$4,171.62

INTEREST

Temporary and General Loans:

Anticipation of Taxes	\$5,983.19
Wire Mill School	1,720.00
New High School	6,672.50
Bondsville Grammar School	\$1,020.00
Three Rivers School	1,000.00
Highway Improvement Loan	360.00
Street Pavement Loan	374.00
Concrete Bridge Loan	119.00
Cemetery Perpetual Care Funds	1,189.86

Total for Interest \$18,438.55

MUNICIPAL INDEBTEDNESS

Temporary Loan:

Anticipation of Taxes	\$275.000.00
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General Loans:

Wire Mill School	\$3,000.00
High School Loans	11,000.00
Bondsville Grammar School	2,000.00
Three Rivers School	5,000.00
Highway Improvement	2,000.00
Street Pavement	4,400.00
Concrete Bridge	1,400.00
	<hr/>
	\$28,800.00

Total for Municipal Indebtedness	<hr/> \$303,800.00
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AGENCY AND TRUST

Agency:

State Tax	\$15,470.00
County Tax	18,317.55
State Highway	4,495.74
National Bank	.24
State Audit	809.85
	<hr/>
	\$39,093.38

Trust:

Cemetery Perpetual Care Fund	\$1,150.00
	<hr/>
	\$1,150.00

Total for Agency and Trust	<hr/> \$40,243.38
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Refunds and Transfers:	<hr/> \$171.15
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Grand Total	<hr/> \$682,591.42
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Cash on hand Dec. 31, 1928	<hr/> \$141,290.07
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	<hr/> \$823,881.49
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Trial Balance

	Assets	Liabilities
Cash	\$141,290.07	
Cash	\$141,290.07	
Taxes 1926	1.54	
“ 1927	10,559.32	
“ 1928	43,989.96	
Street Sprinkling 1927	73.20	
“ “ 1928	149.55	
Tax Titles	68.52	
Sidewalk and Curbing Assessments	4,324.40	
Health Department	315.15	
Highway “	28.14	
Public Welfare “	4,202.90	
School “	463.25	
Temporary Loan		75,000.00
Overlay 1927		3,858.63
“ 1928		3,063.71
Overlay Revenue		18,276.94
Tax Title Revenue		68.52
Special Assessment Revenue		4,324.40
Sprinkling “ “		222.75
Departmental Revenue		5,121.44
Excess and Deficiency		75,915.02
Collectors Salary		540.00
Auditing		90.00
North Main Street Sidewalk		4,963.85
Springfield Road-Three Rivers		4,925.68
Street Sprinkling		68.16
Underpass		10,000.00

Support of Poor	1,006.00	
Maturing Debt		32.90
	<hr/>	
	\$206,472.00	206.472.00

TRUST ACCOUNTS

Cash and Securities	\$ 27,461.94	
Thompson Fund		951.28
Merrick Fund		850.00
Cemetery Perpetual Care Fund		25,660.66
	<hr/>	
	\$27,461.94	27,461.94

DEBT ACCOUNT

Net Funded Debt	241,800.00	
Three Rivers School Loan No. 2		15,000.00
School Loan Acts of 1920		116,000.00
“ “ “ “ “ Series “B”		22,500.00
New High School Loan		7,500.00
Wire Mill District School Loan		40,000.00
Bondsville Grammar School Loan		23,000.00
Highway Improvement Loan		4,000.00
Street Pavement Loan		4,400.00
Concrete Bridge Loan		1,400.00
Macadam Pavement Loan		8,000.00
	<hr/>	
	\$241,800.00	241,800.00

HARRIET PAINE

Bookkeeper, Town of Palmer

	Appropriations and Loans	Refunds and Additions	Transfers from	Transfers to	Available for use	Expenditures	Balance Dec. 31
Salary							
Selectmen	\$ 1,000.00	\$		\$	\$ 1,000.00	\$ 1,000.00	
" Other Expenses	500.00				500.00	340.04	150.96
" Contingent	1,800.00		31.51	383.00	2,151.49	1,573.04	578.45
Salary							
Treasurer	1,500.00				1,500.00	1,500.00	
" Expenses	387.50			75.00	462.50	442.70	19.80
Salary							
Collector	1,200.00	540.00			1,740.00	1,200.00	540.00
" Expenses	700.00			25.00	725.00	723.91	1.09
Salary							
Assessors	2,400.00				2,400.00	2,400.00	
" Clerical Work	450.00				450.00	450.00	
" Expenses	1,000.00				1,000.00	680.68	319.32
Printing of Valuation							
Books	1,000.00				1,000.00	925.00	75.00
Salary							
Auditing and Accounting	1,490.00				1,490.00	1,400.00	90.00
Town Engineer	50.00				50.00	50.00	
Law Department	1,500.00				1,500.00	705.61	794.39
Salary, Town Clerk	450.00				450.00	450.00	
" " Expenses	125.00				125.00	73.63	51.37
License Commissioners	25.00				25.00	17.75	7.25
Election and Registration	1,500.00			21.46	1,521.46	1,521.46	
Town Officers	1,850.00			6.93	1,856.93	1,856.93	
Insurance	658.00			319.15	977.15	977.15	
Repairs to Heating Plant							
in Memorial Building	500.00				500.00	222.50	277.50
Chief of Police	3,000.00				3,000.00	3,000.00	
Dep. Chief of Police	2,000.00				2,000.00	1,999.96	.04
Day Patrol	1,800.00				1,800.00	1,800.00	
Extra Patrol	1,800.00				1,800.00	1,800.00	
Night Police	2,737.50				2,737.50	2,737.50	
Special	2,075.00				2,075.00	1,677.67	397.33
Care of lockup	1,600.00	3.75			1,603.75	1,567.58	36.17
Care of Chiefs Office	300.00				300.00	238.95	61.05
Police Incidentals	200.00				200.00	168.54	31.46
Ins. and Care Auto Fire Truck							
	275.00				275.00	164.36	110.64
Salary, Sealer	500.00				500.00	500.00	
Sealing Expenses	125.00			53.12	178.12	178.12	
Moth Department	1,500.00				1,500.00	1,362.14	137.86
Preservation of Shade Trees	1,000.00				1,000.00	999.87	.13
Forest Wardens Expenses	800.00			100.00	900.00	840.88	59.12
Board of Health Salaries	175.00				175.00	175.00	
Board of Health Clerical							
Work	100.00				100.00	100.00	
Vital Statistics	600.00				600.00	410.75	189.25
Toxin Anti-Toxin	200.00				200.00	92.68	107.32
Board of Health Expenses	1,600.00				1,600.00	1,312.57	287.43
Hampden County Hospital	1,923.10				1,923.10	1,923.10	
District Nurse	1,000.00				1,000.00	1,000.00	
Inspection of Meat and							
Cattle	1,000.00				1,000.00	860.11	139.89
Highway Repairs	17,000.00			300.00	17,300.00	17,273.11	2689
Converse and Walnut							
Streets	11,000.00				11,000.00	11,000.00	
Pinney Street	1,000.00				1,000.00	982.69	17.31
High Street, Precinct B	500.00				500.00	500.00	
Bourne Street, Precinct C	1,500.00				1,500.00	1,500.00	
Pleasant Street, Precinct C	500.00				500.00	500.00	
Springfield Street, Precinct							
C	5,000.00				5,000.00	74.32	4,925.68
No. Main Street Sidewalk							
E	750.00				750.00	750.00	
No. Main Street Sidewalk							
W	5,000.00				5,000.00	36.15	4,963.85
Underpass	10,000.00				10,000.00		10,000.00
Bridge Repairs	1,500.00				1,500.00	1,408.29	91.71
Railings	500.00				500.00	415.39	84.61
Sewers and Culverts	3,000.00				3,000.00	2,792.40	207.60
Repairs of Walks	2,400.00				2,400.00	2,259.64	140.36
Curbing	1,250.00				1,250.00	859.03	390.97
Snow Removal	2,000.00				2,000.00	748.25	1,251.75
Three Ton Truck	5,800.00				5,800.00	5,800.00	
Street Lighting	14,534.00				14,534.00	14,522.04	11.96
Poor, Salaries of Board	600.00				600.00	600.00	
Poor, Town Physician	200.00				200.00	200.00	
Poor, Clerical Work	300.00				300.00	300.00	
Poor, Support of Poor	25,000.00	22.75		500.00	25,552.75	26,528.75	—1,006.00
Wing Memorial Hospital	500.00				500.00	500.00	
Soldier's Relief	1,000.00				1,000.00	832.00	168.00
State Aid				84.00	84.00	84.00	
Schools	176,184.03				176,184.03	173,715.30	2,468.73
Memorial Approach to High							
School	100.00			4.53	104.53	104.53	
Wire Mill School	382.91				382.91	114.03	268.88
Young Men's Library Assn.	4,600.00				4,600.00	4,600.00	
Agricultural Demonstration	500.00				500.00	500.00	
Memorial Day	200.00				200.00	196.36	3.64
Repairs and Maintenance of							
Town Clock	50.00				50.00	50.00	
Compensation Insurance	950.00				950.00	873.18	76.82
Printing Town Reports	900.00			2.00	902.00	902.00	
Care of Knox Marker	25.00				25.00	8.80	16.20
Care of Neglected Graves	250.00				250.00	229.00	21.00
Care of Cemetery	3,500.00			500.00	4,000.00	3,942.62	57.38
Maturing Debt	28,000.00				28,000.00	28,000.00	
Interest on Maturing Debt	11,265.50				11,265.50	11,265.50	
Interest on Temporary							
Loan	6,500.00				6,500.00	5,983.19	516.81
Reserve Fund	3,000.00		2,342.68		657.32		657.32
	\$393,637.54	\$566.50	\$2,374.19	\$2,374.19	\$394,204.04	\$364,379.75	\$29,824.29

Report of Treasurer

RECEIPTS

Balance on hand January 1, 1928	\$ 97,868.62
Anticipation of Revenue Loans	\$275,000.00
Macadam Pavement Loan	8,000.00
John T. Brown, Tax Collector;	
Taxes and Interest 1921	46.31
" " " 1922	52.96
" " " 1923	45.56
" " " 1925	73.39
" " " 1926	9,934.27
" " " 1927	59,554.33
" " " 1928	251,128.33
Commonwealth of Massachusetts;	
Taxes, Reimbursements, etc.,	99,834.88
All other sources	22,342.84
	<hr/>
	726,012.87
	<hr/>
	\$823,881.49

DISBURSEMENTS

Paid out on Selectmen's Wararnts	\$682,591.42
Balance, December 31, 1928	141,290.07
	<hr/>
	\$823,881.49

ROBERT L. McDONALD,

Town Treasurer

Report of Tax Collector

Account of 1921

Collected after abatement:

Taxes	\$	36.23
Interest		10.08

		\$	46.31
Paid Treasurer			46.31

Account of 1922

Collected after abatement:

Taxes	\$	43.47
Interest		9.49

		\$	52.96
Paid Treasurer			52.96

Account of 1923

Collected after abatement:

Taxes	\$	39.33
Interest		6.23

		\$	45.56
Paid Treasurer			45.56

Account of 1925

Outstanding January 1, 1928	\$	64.50	
Interest		8.89	
			\$ 73.39
Paid Treasurer			73.39

Account of 1926

Outstanding January 1, 1928	\$	8,478.13	
Street Sprinkling not included previously		1,049.22	
Overpayment to Collector		.10	
Fire Dist. No. 2 taxes paid to Town as Street Sprinkling		.18	
Interest		975.58	
			\$ 10,501.21
Paid Treasurer	\$	9,934.27	
Abatements		547.26	
Tax Titles		19.68	
			\$ 10,501.21

Outstanding December 31, 1928 \$ 2.00*

*(Note: Collected and paid to Treas. since Jan. 1st.)

Account of 1927

Outstanding January 1, 1928	\$	68,145.38	
Added Assessments		8.00	
Abatement not committed		50.00	
Interest		2,080.35	
			\$ 70,283.73

Paid Treasurer	\$59,554.33	
Abatements	89.47	
Tax Titles	18.64	
	<hr/>	\$ 59,662.44
Outstanding December 31, 1928		<hr/> \$ 10,621.29

Account of 1928

Assessors' Warrants to be collected	\$294,927.80	
Interest	24.77	
	<hr/>	\$294,952.57
Paid Treasurer	\$250,633.50	
Abatements	179.56	
Tax Titles	19.68	
	<hr/>	\$250,832.74
Outstanding December 31, 1928		<hr/> \$ 44,119.83

Betterment Assessments

Committed to Collector May 8, 1928	\$ 549.81	
Paid Treasurer	494.83	
	<hr/>	
Outstanding December 31, 1928		\$ 54.98

JOHN T. BROWN,

Collector of Taxes

Report of Cemetery Commissioners

The Board of Cemetery Commissioners hereby submit the following report:

RECEIPTS

Appropriation:		\$	4000.00
Sale of lots:			
Oak Knoll	\$96.00		
Four Corners	32.00		
Palmer Center	10.00	138.00	
Care of lots		\$1499.68	
Grading lots		458.50	
Opening Graves		529.10	
Foundations		328.25	\$2953.53

BILLS RECEIVABLE

F. P. Carroll, grading	13.50
*J. H. Shaw, grading	9.75
C. E. Snow & Son opening grave	8.00
L. R. Hill, opening grave	8.00
Met. Dist. Water Sup. Cor. opening graves	5.00
*Mrs. B. F. Hathaway, care	2.00
Mrs. Martha E. Royce, care	2.00
*Mrs. Emma C. Carpenter, care	3.00

*Edward G. Rice, grading	18.50	69.75
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*Paid since closing of books		
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To the Board of Selectmen:		
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Gentlemen:

The following accounts carried on last years Report as Bills Receivable have been paid:

Est. Minnie K. Bennett 1925	8.00
Mable Barker 1925	2.00
Est. Sarah A. Whiting	3.00
Minnie C. Helliwell	1.50
Lena E. Collis	2.00
Louise W. Barker	2.00
F. R. Sistare	2.00
Emma C. Carpenter	3.00
Mrs. B. F. Hathaway	2.00
William Roberts	2.00
Martha E. Royce	2.00
Moses Smith	2.00
J. K. Barker	2.00

The following bills have been abated the ownership in the lots returning to Town:

E. H. Carpenter	14.50	
Carl W. Hyland	14.00	\$62.00

Respectfully submitted,

D. L. BODFISH, Sec.

EXPENDITURES

Salaries	150.00		
Printing and postage	8.85		
Supplies	162.97		
Labor	3094.88		
Trucks	306.00		
Equipment and repairs	86.62		
Fertilizer	133.30		
Balance		57.38	\$4001.20
Paid R. L. McDonald, Treas.			
Sale of lots	\$	138.00	
Earnings		2815.53	\$ 2953.53
All others, Atty's Fees			
deducted, no order			
issued,	1.20		

INVENTORY OF PROPERTY

Tool House, Oak Knoll	\$75.00	
Tool House, Four Corners	50.00	
Tools	50.00	\$175.00

Unsold lots at list price:

Four Corners	110 @ 8.00	880.00	
Oak Knoll	4 @ 50.00	200.00	
	8 @ 25.00	200.00	
	82 @ 24.00	1968.00	
	36 @ 20.00	720.00	
	2 @ 14.00	28.00	
	1 @ 12.00	12.00	
	50 @ 1.00	50.00	\$4233.00

PERPETUAL CARE FUNDS

Name	Amount	Present Condition
Henry Scism	\$100.00	109.21
John A. Squier	100.00	113.33

NAME	Amount	Present Condition
Calista E. Hendricks	100.00	108.58
Laura E. Child	500.00	544.59
Minnie K. Bennett	200.00	212.43
Avery W. Green	200.00	222.13
Waterman Fuller	200.00	214.98
John and Lucy Smith	200.00	211.93
W. A. Breckenridge	200.00	212.53
James W. Snow	100.00	109.00
Franklin Blanchard	100.00	107.16
John H. Haynes	200.00	220.68
Mary A. Shaw	100.00	105.13
Jane A. Gibson	100.00	111.55
E. B. Gates	200.00	218.13
Louise M. Waid	200.00	244.26
Amos O. Allen	100.00	110.91
Torrey Lot	100.00	109.81
Pliney Cooley	50.00	54.69
Henry G. Loomis	200.00	215.59
William Holbrook	200.00	216.80
Maria Lawrence	500.00	597.71
Keyes Foster	100.00	109.30
Harriett Coolidge	200.00	233.16
Mrs. L. W. Brown	200.00	264.95
Eliza J. Kenerson	200.00	223.81
William Merriam	200.00	240.41
Mary Redding	50.00	54.40
D. S. Davis	200.00	213.62
Marshall Andrews	200.00	220.85
Ambrose M. Andrews	200.00	218.80
Enos Calkins	100.00	108.89
Samuel C. Rogers	200.00	221.88
Willard G. Kenerson	100.00	108.89
Maria B. Chapman c/G. B. Lot	100.00	106.34
Maria B. Chapman c/S C Lot	200.00	223.93
Julia H. Henry	100.00	110.94

NAME	Amount	Present Condition
Isaac King	150.00	160.26
Abel H. Calkins	100.00	109.94
Edward A. Sexton	100.00	109.91
Henry A. Moore	100.00	106.86
J. S. Koster	100.00	107.86
Melissa Hall	150.00	166.37
Jeremiah Long	1000.00	1000.00
Mary J. Plympton	100.00	103.94
Clymena B. Fuller	150.00	164.31
Abigail T. Nichols	50.00	53.38
Mary Hastings	100.00	108.89
Orrin B. Smith c/O. B. S. Lot	200.00	218.80
Orrin B. Smith c/T. B. S. Lot	100.00	109.91
Laura P. Green	100.00	109.91
Joseph H. Kenerson	100.00	105.84
William Harvey	150.00	168.44
Alden L. Fletcher	60.00	64.50
Carrie A. Kurtz	100.00	108.89
Ralph Green	200.00	232.13
Meriva L. Capen	100.00	109.91
Minerva R. Olds	100.00	106.84
Otis C. Lyon	100.00	107.86
Hitchcock-Graves	100.00	108.89
Minerva M. Gates	200.00	220.85
Rogers-Paine	150.00	165.38
Elizabeth D. Moore	100.00	109.91
Mary E. Bailey	100.00	106.86
M. M. Rogers	100.00	106.84
Nellie S. Hooker	75.00	82.43
Ethan Warriner	100.00	105.81
Lizzie E. Fletcher	100.00	109.91
Andrew Pinney	100.00	125.50
Frank F. Marcy	500.00	529.20
Thomas McDougall	100.00	108.89
Sarah J. Winter	200.00	217.78
C. B. Fiske	200.00	219.83

NAME	Amount	Present Condition
Minnie B. Converse	500.00	549.57
Amelia B. Culver	100.00	107.86
Omer W. Marcy	100.00	107.86
Frank M. Eager	250.00	267.09
Maria Ritchie	100.00	107.86
Charles H. Burleigh c/A. B. Lot	100.00	106.84
Julia A. Burleigh c/B. B. Lot	100.00	108.89
C. H. & J. A. Burleigh c/J. W. C. lot	25.00	26.68
Emily Holdsworth	100.00	108.89
Sarah D. Smith	100.00	109.91
Hollowell P. Marcy	100.00	108.89
Josie M. Northrop	300.00	332.72
Ellis & F. M. Dodge	100.00	106.84
Calvin Childs	100.00	108.89
Joseph A. Brown	500.00	544.45
Sarah I. Lee Snow	50.00	54.90
Abby J. Pierce	100.00	108.89
D. W. Taft	75.00	87.56
Henry Graves	50.00	53.38
William H. Osborne	50.00	53.38
Sarah E. Ward	50.00	53.38
Geo. F. Sedgewick	100.00	107.86
Geo. H. Cobb	50.00	53.88
B. M. Griswold	50.00	53.98
Thomas Bruce	100.00	106.84
H. H. Paine	50.00	53.38
Susan M. Page	100.00	108.89
Peebles Fund	100.00	108.89
Geo. F. Merrick	100.00	108.89
Maria M. Hastings	200.00	217.78
Walter E. Stone	200.00	217.78
Mary A. Thayer	50.00	54.90
Lucy M. Shaw	100.00	108.89
Samuel Sharratt	100.00	106.84

NAME	Amount	Present Condition
Geo. Robinson	200.00	230.08
Joseph F. Gerald	100.00	104.81
James F. Fenton	100.00	111.96
Liberty Jenks	200.00	217.08
Martha Mooers	200.00	214.31
Byron Woodhead	100.00	107.29
Almenia Hastings	100.00	107.29
Clara B. Fisherdict	100.00	107.29
Austin E. Gould	100.00	108.53
Susan Beebe	100.00	104.78
James I. Milliken	200.00	227.33
Christen Christianson	50.00	54.21
Millie G. Rose	100.00	107.86
Mary E. Murdock c/F. M. M. Lot	100.00	107.51
Mary E. Murdock c/L. B. Lot	100.00	107.51
Robert Chambers	100.00	107.51
Josiah P. Stevens	100.00	106.84
William B. Bennett	100.00	106.84
Chas. W. Bennett	100.00	107.51
Chas. E. Fuller	100.00	107.86
Frederick H. Conant	100.00	107.17
Joseph V. Clark	100.00	107.17
Robert Reid	100.00	107.17
Edwin B. Newell	100.00	106.84
Martha A. Shaw	211.00	248.59
August Carlson	100.00	109.79
Elizabeth Macomber	200.00	224.95
Thomas D. Frame	200.00	217.53
O. P. Allen	100.00	107.73
Albert A. Sherman	100.00	106.96
Chas. O. Royce	100.00	106.96
Martin L. Farrington	100.00	106.84
Joseph H. Jones	150.00	159.63
Mary S. Moore	100.00	106.43
Horace R. Paine c/H. H. Lot	50.00	53.45

NAME	Amount	Present Condition
Arthur W. Holbrook	100.00	106.56
James S. Morgan	200.00	217.78
Silas B. Keith	100.00	105.68
James H. Davis	100.00	108.36
George S. Peck	100.00	106.31
Nettie O. Coleman	50.00	52.74
Jennie C. Carpenter	100.00	107.21
Esther A. Graves	100.00	107.59
Nellie M. Bond	100.00	106.84
Cyrus W. Cross	100.00	106.99
Lucy A. Hitchcock	100.00	106.21
John C. Green	100.00	105.41
Charles E. Fish	100.00	106.31
Lewis E. Royce	200.00	211.10
Henry McMaster	50.00	52.57
Bessie C. Jenks	100.00	105.16
Samuel W. Lyon	100.00	105.29
Orrisa L. Merrifield	100.00	101.74
Edwin J. Duncan	50.00	50.94
Elizabeth Dyson	100.00	103.62
James Metcalf	100.00	101.05
Agnes Larkin	50.00	50.25
Hitchcock-Rice	100.00	100.92
Lewis A. Conant	100.00	100.50
Julia F. McKendrick	100.00	100.50
Nellie M. Sizer	100.00	100.08
William J. Smith	100.00	100.83
John W. Smith	50.00	50.42
Thomas J. Chalk	100.00	100.00
Edward T. Prindle	100.00	100.00
Justin W. Keith	200.00	200.00
Willis E. Shaw	100.00	100.00
John J. & Sarah J. McAdam	100.00	100.00

NAME	Amount	Present Condition
Charles E. Nicholson	100.00	100.00
Minnie Smith	100.00	100.00
Thomas W. Cole	100.00	100.00
	<hr/>	<hr/>
	\$23,896.00	\$25,918.23
Gain in P. C. Fund	1,150.00	

DAVID L. BODFISH

ALBERT S. GEER

ALDEN P. KNOWLTON

Cemetery Commissioners

Care of Soldiers' Graves

To the Honorable Board of Selectmen:

Gentlemen:

I hereby submit the following report relative to the care of the graves of the Soldiers, Sailors and Marines, who served in Wars of the United States and who are buried in the Cemeteries within the Town of Palmer.

Appropriations:		\$250.00
-----------------	--	----------

Paid Rev. M. J. Carroll, St. Thomas,	50.00	
Louis Mayotte, St. Anne's	8.00	
Cemetery Commissioners	171.00	229.00
Balance unexpended	21.00	250.00

DAVID L. BODFISH

Supt. of Graves

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Palmer, Massachusetts

Adjusted Sealed Condemned

Platform Scales over 5000 lbs.	1	7	1
Platform Scales under 5000 lbs.	28	50	1
Counter Scales over 100 lbs.	1	2	
Counter Scales under 100 lbs.	19	54	
Beam Scales over 100 lbs.	1	9	
Beam Scales under 100 lbs.	1	1	
Spring Scales over 100 lbs.		7	
Spring Scales under 100 lbs.	22	57	1
Computing Scales over 100 lbs	1	2	
Computing Scales under 100 lbs.	22	44	
Personal Weighing Scales		12	3
Prescription Scales		3	
Avoirdupois Weights	6	370	
Apothecary Weights	4	21	12
Liquid Measures	12	374	2
Gasoline Truck Tanks		15	
Gasoline Measuring Devices	4	83	8
Kerosene Measuring Devices	2	22	
Quantity Stops	123	499	
Yard Measures		12	

	No.	Tested	Correct	Under	Over
Coal (In Paper Bags)	13	6			7
Ice	4	2			2
Flour	45	25	6		14
Butter	16	5	1		10
Dry Commodities	66	45	3		18
Meats and Provisions	33	19	1		10
Fruits and Vegetables	25	9	5		11
Clinical Thermometers	29	29			
Bread	198	80	22		96
Retests of Gasoline Devices	7	3	4		
Special Scale Inspections	3	2			
Pastry	50	18	3		29
Hawker's and Pedlers Scales	4				
Ice Cream Containers	10				

TOTALS

Adjusted	247	
Sealed	1644	
Condemned	28	
Tested	503	
Receipts of Office, Paid Treasurer		\$170.47

LOUIS LEVEILLE,

Sealer of Weights and Measures

Report of Board of Assessors

To the Honorable Board of Selectmen and Citizens of the Town of Palmer, the Board of Assessors respectfully submit the following report for the year ending December 31, 1928.

Appropriations	\$341,232.26
Maturing Debt	46,565.50
State Tax	15,470.00
State Highway Tax	4,495.74
State Audit	809.85
County Tax	18,317.55
Overlay	3,243.27
<hr/>	
Total	\$430.134.17

ESTIMATED RECEIPTS

Income Tax	\$39,100.00
Corporation Tax	42,000.00
Bank Tax	700.00
Licenses	700.00
Fines	1,500.00
General Government	1,000.00
Protection of persons and property	100.00
Health and Sanitation	200.00
Highways	1,500.00
Charities	3,500.00
Soldiers benefits	100.00
Schools	11,095.95

Cemeteries (other than from trust funds and sale of lots)	2,000.00
Interest on deposit	1,000.00
Interest on taxes	1,500.00
Interest on Merrick Fund	38.26
Interest on Thompson Fund	45.17
	<hr/>
Total estimated receipts	\$106,079.38
Free cash in treasury	30,000.00
	<hr/>
Total deductions	\$136,079.38
	<hr/>
Net amount raised by taxation	\$294,054.79
Less 2728 polls @ \$2.00 each	5,456.00
	<hr/>
Total amount to be raised by taxation on property	\$288,598.79
Assessed valuation of 1928:	
Personal estate	\$2,862,099.00
Buildings, excluding land	7,166,979.00
Land	1,702,580.00
	<hr/>
Total valuation	\$11,731,658.00
Tax Rate, \$24.60 per M	
Number of residents assessed on property:	
Individuals	2049
All others	42
	<hr/>
Total	2091
Number of non-residents assessed on property:	
Individuals	278
All others	48
	<hr/>
Total	326

Number of persons assessed on property	2417
Number of persons assessed for poll only	1104
	<hr/>
Total	3521

Number of horses assessed	168
Number of cows assessed	579
Number of sheep assessed	8
Number of neat cattle assessed	112
Number of swine assessed	53
Number of fowl assessed	4415
Number of dwelling houses assessed	1576

DANIEL V. FOGARTY

HENRY L. HOLDEN

DENNIS E. O'CONNOR

Assessors of Palmer

Report of Auditors

We have examined the books and accounts of the Treasurer, Tax Collector, Town Clerk, Sealer of Weights and Measures, and Secretary of the Cemetery Commission for the year 1928, and beg to submit the following:

TREASURER'S REPORT

Receipts

Balance on hand January 1, 1928		\$ 97,868.62
Anticipation of Revenue Loans	\$275,000.00	
Macadam Pavement Loan	8,000.00	
John T. Brown, Tax Collector:		
Taxes and Interest, 1921	46.31	
" " " 1922	52.96	
" " " 1923	45.56	
" " " 1925	73.39	
" " " 1926	9,934.27	
" " " 1927	59,554.33	
" " " 1928	251,128.33	
Commonwealth of Massachusetts:		
Taxes, Reimbursements, etc.	99,834.88	
All other sources	22,342.84	
		<hr/>
		\$726,012.87
		<hr/>
		\$823,881.49

Disbursements

Paid out on Selectmen's Warrants	\$682,591.42	
Balance, December 31, 1928	141,290.07	
	<hr/>	\$823,881.49

TOWN CLERK**Dog Licenses****LICENSES ISSUED:****Males and Spayed Females—**

Males,	493 @ \$ 2.00	\$986.00	
Females Spayed,	84 @ \$ 2.00	168.00	
Females,	77 @ \$ 5.00	385.00	
Breeders,	1 @ \$25.00	25.00	
	<hr/>		
	655		\$1,564.00
Less Fees			
655 @ \$.20		131.00	
		<hr/>	\$ 131.00
			<hr/>
			\$1,433.00

PAYMENTS TO COUNTY TREASURER:

June 1, 1928	\$1,259.00	
December 1, 1928	174.00	
		\$1,433.00
Collected Since December 1, 1928		
3 Males @ \$2.00		\$ 6.00

TAX COLLECTOR'S REPORT**Account of 1921****Collected after abatement:**

Taxes	\$ 36.23
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Interest	10.08	
	<hr/>	
	\$	46.31
Paid Treasurer		46.31
		<hr/>

Account of 1922

Collected after abatement:

Taxes	\$	43.47	
Interest		9.49	
		<hr/>	
			52.96
Paid Treasurer	\$		52.96
			<hr/>

Account of 1923

Collected after abatement:

Taxes	\$	39.33	
Interest		6.23	
		<hr/>	
			45.56
Paid Treasurer	\$		45.56
			<hr/>

Account of 1925

Outstanding January 1, 1928	\$	64.50	
Interest		8.89	
		<hr/>	
			73.39
Paid Treasurer	\$		73.39
			<hr/>

Account of 1926

Outstanding January 1, 1928	\$	8,478.13
Street Sprinkling not previously included		1,049.22

Overpayment to Collector	.10	
Fire District No. 2 taxes paid to		
Town as Street Sprinkling	.18	
Interest	975.58	
	<hr/>	
		\$10,503.21

Paid Treasurer	9,934.27	
Abatements	547.26	
Tax Titles	19.68	
	<hr/>	
		\$10,501.21

Outstanding December 31, 1928	\$	2.00
-------------------------------	----	------

(Note: Collected and paid to Treas. since Jan. 1)

Account of 1927

Outstanding January 1, 1928	\$ 68,145.38	
Added Assessments	8.00	
Abatement not committed	50.00	
Interest	2,080.35	
	<hr/>	
		\$ 70,283.73

Paid Treasurer	\$ 59,554.33	
Abatements	89.47	
Tax Titles	18.64	
	<hr/>	
		\$ 59,662.44

Outstanding December 31, 1928	\$	10,621.29
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Account of 1928

Assessors' Warrants to be col- lected	\$294,927.80
--	--------------

Interest	24.77	
	<hr/>	\$294,952.57
Paid Treasurer	\$250,633.50	
Abatements	179.56	
Tax Titles	19.68	
	<hr/>	250,832.74
Outstanding December 31, 1928		<hr/> \$ 44,119.83

Betterment Assessments

Committed to Collector May 8, 1928	\$549.81	
Paid Treasurer	494.83	
	<hr/>	
Outstanding December 31, 1928		\$ 54.98

CEMETERY COMMISSIONERS ACCOUNT

Appropriation		\$ 4,000.00
Expenditures	\$ 3,942.62	
Balance	57.38	
	<hr/>	\$ 4,000.00

Amount collected and paid Town Treasurer as follows:—

Sale of Lots	\$ 138.00	
Care of Lots	1,499.68	
Grading Lots	458.50	
Opening Graves	529.10	
Foundations	328.25	
	<hr/>	\$ 2,953.53

PERPETUAL CARE FUNDS

Balance January 1, 1928		\$ 22,746.00
New Funds Added during year	\$ 1,150.00	
Transferred from Cemetery		
Interest fund	1,808.75	
Interest for 1928	1,189.86	4,148.61
		<hr/>
		\$ 26,894.61
Care of lots for the year		976.38
		<hr/>
Perpetual Care Fund, December 31, 1928		\$ 25,918.23

SEALER OF WEIGHTS AND MEASURES

FEES collected 1928 as per receipt		
book	\$ 170.47	
	<hr/>	
		\$ 170.47
Paid Town Treasurer:		
March 6, 1928	\$ 21.27	
May 8, 1928	11.85	
October 5, 1928	37.77	
December 5, 1928	45.71	
December 31, 1928	53.87	\$ 170.47
		<hr/>

Respectfully submitted,

FRED S. POTTER

ELMER J. THOMAS

WILLARD S. FRENCH

Auditors

Board of Public Welfare

To the Honorable Board of Selectmen and Citizens of Palmer.

The Board of Public Welfare of the town of Palmer herewith submit their annual report for the year ending Dec. 31st., 1928.

Through whom aided	No. Aided	Amount
Town Infirmary	13	\$6,209.04
In Homes and Private Families	212	9,155.76
Poor under Mother's Aid law	51	7,222.86
Persons aided in other cities and towns having settlement in this town	34	2,269.67
Persons aided in this town having settlement in other cities and towns	33	670.47
Persons aided in this town having no settlement in Commonwealth	21	869.90

Amount expended on last item will be reimbursed by State, also one-third of amount expended for Mother's Aid.

Amount expended on persons having settlement in other cities and towns will be reimbursed by city or town of settlement.

RECEIPTS

Appropriations and Transfers:

General Administration	\$25,000.00	
Salaries of Board	600.00	
Town Physician	200.00	
Clerical Work	300.00	
From Reserve Fund	500.00	
		<hr/>
		\$26,600.00

Town Infirmary:

Sale of Milk and Produce	\$1,714.87	
Sale of Stock	353.40	
Board of Inmates	863.00	
		<hr/>
		\$2,931.27

Reimbursements:

Cities and Towns	\$1,817.87	
State	1,359.74	
		<hr/>
		\$3,177.61

Total Receipts	\$32,708.88
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PAYMENTS

Salaries:

Board of Overseers	\$600.00	
Town Physician	200.00	
Clerical Work	300.00	
		<hr/>
		\$1,100.00

Town Infirmary:

Warden	1,200.00	
Labor	1,164.56	
Groceries and Provisions	1,158.36	

Dry Goods and Clothing	29.66	
Fuel and Light	472.44	
Hay and Grain	1,429.82	
Equipment and Repairs	457.27	
Telephone	36.09	
Stock	57.60	
Sundry Items	203.24	
		<hr/>
		\$6,209.04

Outside Poor:

Cash	5,559.29	
Rent	1,982.73	
Provisions	6,381.80	
Clothing	984.21	
Fuel	929.42	
Board and Care	1,028.86	
Medicine and Medical Attendance	887.54	
For other Cities and Towns	2,269.67	
Telephone, Transportation and Sundry Expenses	296.19	
		<hr/>
		\$20,319.71
		<hr/>
		\$27,628.75

NET COST OF CHARITIES

Total Expenses		\$27,628.75
Less receipts of Town Infirmary	\$2,950.77	
Less Reimbursements	3,177.61	
Less Outstanding Bills	4,202.90	
		<hr/>
		\$10,331.28
		<hr/>
Net Cost		\$17,297.47

NET COST OF TOWN INFIRMARY

Total Expenses for 1928		6,209.04
Less Receipts for 1928	\$2,950.77	
Less Outstanding bills	841.00	
		\$3,791.77
	Net Cost	\$2,417.27

REPORT OF WARDEN TO BOARD OF PUBLIC WELFARE

Milk	\$1,610.94	
Produce	103.93	
Stock	372.90	
Board	863.00	
		\$2,950.77

DISBURSEMENTS

Paid Town Treasurer	\$2,261.27	
Balance of Receipts paid direct to Town Treasurer by Outside Towns	689.50	
		\$2,950.77

BILLS RECEIVABLE

For Milk	\$150.00	
For Board	691.00	
		\$841.00
Number of Inmates registered during year		13
Largest number at one time		8

INVENTORY

Furniture and tableware	\$850.00	
Food and supplies	170.00	
Live Stock	1,340.00	
Hay, Grain and Ensilage	1,125.00	
Farm Implement	1,100.00	
Wood, Coal and Lumber	600.00	
	<hr/>	\$5,185.00

The Board recommends the following appropriations
for its use during the year 1929. . .

Support of Poor	\$27,000.00	
Salaries of Board	600.00	
Clerical Work	400.00	
Town Physician	200.00	
	<hr/>	\$28,200.00

CHAS. GIROUX, M. D.
THOMAS W. MANSFIELD
PATRICK McKELLIGOTT

Board of Public Welfare

Report of Board of Health

To the Honorable Selectmen and Citizens of Palmer:

The Board of Health of the town of Palmer herewith submit its annual report for the year ending December 31, 1928.

TABLE NO. 1

	Chicken Pox	Diphtheria	Measles	Mumps	Scarlet Fever	Tuberculosis	Whooping Cough	Meningitis	Pneumonia	Membranous Croup	Typhoid	Dog Bite	Flu
January						2			1				
February													
March						1							
April					2	1			1				
May													
June					2								
July						1							
August						3					1		
September		1			2								
October					2	1						1	
November						1							
December		2	12	1	3	1			4				10
		3	12	1	11	11			6		1	1	10

37 Cases of Hilum Tuberculosis

TABLE NO. 2

Number of Deaths reported from January 1, 1928 to
January 1, 1929.

January	7
February	10
March	8
April	10
May	9
June	8
July	6
August	3
September	3
October	7
November	4
December	8
Total	83

TABLE NO. 3

	Total	Male	Female
Less than 1 year	7	3	4
1 to 2 "	1	0	1
2 " 3 "	0	0	0
3 " 4 "	1	0	1
4 " 5 "	0	0	0
5 " 10 "	1	1	0
10 " 15 "	1	0	1
15 " 20 "	0	0	0
20 " 30 "	6	2	4
30 " 40 "	4	1	3
40 " 50 "	6	6	0
50 " 60 "	9	4	5
60 " 70 "	13	4	9
70 " 80 "	20	10	10
80 " 90 "	6	4	2
90 " 100 "	1	1	0
Over 100 years	0	0	0
Still Born	7	4	3
	<hr/>	<hr/>	<hr/>
Totals	83	45	38

RECEIPTS

From Appropriations:

Salaries	175.00
Clerical Work	100.00
Hospital & General Expenses	1,600.00
Meat & Milk Inspection	1,000.00
Toxin-Antitoxin	200.00

\$ 3,075.00

From Licenses:

Alcohol	21.00
Druggists	2.00

Bottling	10.00	
Milk & Oleo.	57.00	
Undertakers	4.00	
	<hr/>	
		\$ 94.00

From Tuberculosis Cases:

Reimbursement from State	105.71	
	<hr/>	
		\$ 105.71

Total Receipts	\$ 3,274.71
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Bills Receivable	\$315.15
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EXPENDITURES

For:

Salaries	175.00	
Clerical Work	100.00	
Printing & Advertising	118.04	
Telephone	32.80	
Fumigation	19.17	
Supplies & etc	10.60	
	<hr/>	
		\$ 455.61

For Contagious Diseases:

Hospital Care	217.00	
Groceries	10.20	
Transportation	15.00	
Burial Expenses	55.00	
	<hr/>	
		\$ 297.20

For Tuberculosis:

Hampden County	257.16	
Westfield State Sanatorium	531.00	
Transportation	39.00	
Clothing	7.60	
	<hr/>	
		\$ 835.76

For Toxin-Antitoxin:

Administration	92.68	
	<hr/>	
		\$ 92.68

For Inspection

Meat and Milk	515.63	
	<hr/>	
		\$ 515.63

Total Expenses		<hr/>	\$ 2,195.88
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REPORT OF MILK INSPECTOR

To the Board of Health of Palmer:

I have granted the following permits and licenses:

Dealer's licenses	109 @ .50	54.50
Oleomargarine licenses	5 @ .50	2.50
Producer's permits	85	No fee

Have carefully inspected all places where milk is produced or sold one or more times as seemed necessary.

Have made one arrest with conviction for illegal sales.

Respectfully submitted,

A. F. BENNETT,

Milk Inspector

REPORT OF INSPECTOR OF SLAUGHTERING

To the Board of Health of Palmer:

I have made the following inspections:

Hogs	148	Condemned 2
Beef	4	Condemned 1
Veal	5	

Respectfully submitted,

A. F. BENNETT,

Meat Inspector

The Town has been almost free from Diphtheria during the past year, only a few cases have appeared. It developed that not one of these Diphtheria cases had taken the Toxin anti-Toxin treatment. Your Board is heartily in favor of continuing this Toxin, anti-Toxin treatment and recommend the appropriation of \$100 to carry on the work the ensuing year.

In view of the many epidemics traceable to contaminated milk which have cropped out in various parts of the country, especially the one at Lee, Mass., the question of Pasteurized Milk is one of great moment with the Board. The Board have given considerable thought to this matter and we believe that all Milk sold by Dealers in the Town should be Pasteurized or Certified and we expect to put this By-law into effect by June 1st 1929.

The Board recommends the following appropriations for the ensuing year:

Tuberculosis and Contagious Diseases	\$1,500.00	
Inspection of Milk, Meat and Cattle	1,000.00	
Vital Statistics and Sundries	825.00	
Salaries of Board	175	
Toxin-AntiToxin Treatments	100	
	<hr/>	
		\$3,600.00

BOARD OF HEALTH

M. Wm. HOLDEN

Clerk

Report of Road Commissioners

To the Voters of the Town of Palmer:

The Board of Road Commissioners herewith submit their ninth annual report for the year ending December 31, 1928.

The organization of the Board was as follows: Thomas J. Moran, Chairman, Jno. J. Conway, Clerk, Homer A. Shaw.

Sherman M. Stebbins was reappointed Superintendent of Streets.

HIGHWAYS

All work for which the town voted special appropriations has been completed insofar as it was possible.

With the relatively small amount appropriated for Pinney Street, it was possible only to rebuild approximately one-half of this street. The Board strongly urges that an appropriation be made for the completion of this work during 1929.

Unfortunately, the town did not deem it wise to make appropriation for Converse Ave. and Walnut Street large enough to include setting of curbing and new walks where necessary, and while it was possible to complete street surface, the lack of curbing and new or repaired walks at a proper grade leaves these streets in a very unfinished

condition and unattractive in appearance. This Board believes it a sound policy for the town to install curbing and proper walks on any streets which are to be hardened within the residential or business portions of the villages—this curbing and walk work to be done prior to street improvement.

OILING

The proper oiling of hardened surface streets has become a serious one to this department, and we recommend strongly an increase in general maintenance appropriations, sufficient to handle this matter in a way which will insure proper care and treatment of streets and highways needing oil.

There is an urgent and constantly increasing demand for better outlying or country highways and we believe the town should recognize this need and arrange to care for it. The laying of an increased amount of gravel yearly would seem to be the solution.

By far the larger expense in gaveling roads is incurred in loading trucks and the department strongly recommends the purchase of a gas-operated loader for this work, which can be moved from place to place as needed.

Maple and Front Streets, also extension of Palmer Road through park in the village of Three Rivers, are in very bad condition and should be properly drained, regraded and rebuilt with a hardened surface. .

In the Village of Palmer, Pleasant Street should be rebuilt with a hardened surface.

Also recommend graveling and oiling of Charles, Oak, Pleasant and Ruggles Streets, Three Rivers.

In the village of Three Rivers this department thinks it advisable to investigate the town's rights and the advisability of cutting a new road through in rear of Union

Church to connect with Main and Bridge Streets. It is our understanding that this is a county layout and would necessitate no land-taking.

All apparent obstacles have now been removed in regard to the building of a new highway from Three Rivers to Wilbraham. Contract has been let and work will be started in the Spring as soon as possible. As the contract calls for improvxing only approximately one-half the total distance, we recommend the appropriation by the town of a like amount this year, and feel safe in saying that the County and State will come in for an equal share.

SEWERS

A new sewer should be built in Oak Street, Three Rivers.

BRIDGES

State Ave.

This bridge is in a very bad condition and we believe a new bridge should be built at this point during 1929. This Board, to-gether with the Board of Road Commissioners of Monson, has carefully gone into this matter and has already taken up with the Mass. Board of Public Works the matter of getting an estimate on a new bridge and how costs may be apportioned.

Whipple Bridge.

This bridge over the Ware River is in very bad condition and the department spent approximately \$900.00 on it during the past year. We estimate this bridge should be good for the next two or three years.

We recommend the town's investigating advisability of acquiring from the Springfield Street Railway Com-

pany their present right-of-way from Ware road to Thorndike, with a view to converting into a highway and the abolishment of either the Whipple or covered bridge. We believe this would in the end be an economical thing to do.

Sanctuary Bridge

This bridge over the Swift River owned jointly by Palmer and Belchertown went down under about a six-ton load on the Belchertown side during September, and has since been closed to travel. This Board feels that this bridge is not essential to the traveling public and should be permanently closed, and asks that the Town of Palmer take some definite action in this matter.

WALKS

No. Main Street

On account of the way the article was drawn, it was impossible to build this walk with curb, and we recommend that the sum previously granted for this work be re-appropriated and the article redrawn in a manner that will not present any obstacles to the work being done.

Park Street

There has been an increasing demand for a sidewalk on the northerly side of Park Street in the Depot Village from Pearl to Pinney Street, and we recommend the town investigate the advisability of acquiring sufficient land for that purpose.

The following statement shows in condensed form the appropriations handled by this Board.

	Appropriation	Expended	Balance
Article II—North Main Street Walk and Curbing	\$5,000.00	\$36.15	\$4,963.85
Article 29-D. Curbing and Repairs Point of Rocks to Shear- er's Corner	750.00	750.00	none
Article 31—Knox Marker	25.00	8.80	16.20
Article 40—Memorial Approach	100.00	88.03	11.97
Bridges	1,500.00	1,408.29	91.71
Bourne and Pleasant Streets	2,000.00	2,000.00	none
Curbing	1,250.00	859.03	390.97
Converse and Walnut Streets	11,000.00	11,000.00	none
Highways	17,300.00§	17,273.11	26.89
High Street, Thorndike	500.00	500.00	none
Pinney Street	1,000.00	982.69	17.31
Railings	500.00	415.39	84.61
Sewers and Culverts	3,000.00	2,792.40	207.60
Snow Removal	2,000.00	748.25	1,251.75
Springfield Road, Three Rivers	15,000.00	74.32	14,925.68
New Truck	5,800.00	5,800.00	none
Walks Repairs	2,400.00	2,259.64	140.36

§ Includes \$300.00 transferred from Reserve Fund.

Reimbursements to Town on account of this Department.

Sewer Permits	\$300.00	
Rental of Steam Roller	72.00	
Refund, Bridges	141.45	
Curbing and Walk Assessments	611.33	
	<hr/>	\$1,124.78

RECOMMENDATIONS

Recommendations for regular appropriations for 1929 are as follows:—

Highways	\$20,000.00
Snow Removal	3,000.00
Bridges	1,500.00
Railings	500.00
Sewers and Culverts	3,000.00
Repairs of Walks	2,600.00
Curbing	1,250.00

THOMAS J. MORAN
JNO. J. CONWAY
HOMER A. SHAW

Road Commissioners

Report of Tree Warden

To the Town of Palmer:

From January 1, 1928, to December 31, 1928

The report of the Tree Warden is as follows:

Amount appropriated	1,000.00
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A considerable part of the work of this department was done by men from the Central Mass. Electric Co.,' organization.

There were a good many trees cut down, and the \$1,000.00 was spent in the following manner:

Paid to the Central Mass. Electric Co.:

April 11	\$68.71
June 13	58.38
July 11	34.30
Sept. 15	262.87
Oct. 10	10.45

\$434.71

Paid to the Town Payroll—Highway Dept:

Aug. 22	60.35
Aug. 29	15.60
Sept. 5	3.90

 79.85

Paid to Harold Eldridge (Trimming

Trees).	475.00
Paid to Tree Warden	10.31

 Total \$999.87

Balance on Hand .13

Respectfully submitted,

J. H. MacGEACHEY

Tree Warden

Forest Fire Warden

To the Honorable Board of Selectmen
of the Town of Palmer:

I hereby submit my report as Forest Fire Warden.
Number permits issued 264

Number of Grass and Forest Fires 39
One Conviction—Setting fire without permit, fined \$15.00

INVENTORY

3 Sprinkle Cans, very poor condition
1 Pump Can, fair
18 Shovels
1 Fork
1 Rake
1 Hoe
2 Lanterns, poor
4 Extinguishers, poor
1 " , good
1 Buick in very poor condition.

I would recommend that the Town buy 6 Water Pump Cans of the Knapsack Type, 4 New Chemical Extinguishers.

After trying to keep the old truck in repairs at a cost of nearly \$200 it seems advisable to get a small Ford $\frac{3}{4}$ Ton Truck to be used by the Forest Fire Department.

Respectfully submitted,

E. J. DUNCAN,

Forest Fire Warden

for the Town of Palmer

Report of Chief of Police

Palmer, Mass., January 1, 1929

To the Honorable Board of Selectmen:

During the year, 1928, 698 cases, not including cases against juvenile offenders, were prosecuted in the District Court of Eastern Hampden against 629 persons, for offences committed within the Town of Palmer. Of the persons brought before the Court in these cases 246 were residents and 383 were non-residents, 618 were males and 11 were females. The 149 drunkenness cases included cases against 49 persons who were driving motor vehicles while under the influence of liquor.

A list of the cases follows:

Adultery,	1
Assault,	14
Assault with a dangerous weapon,	1
Bastardy,	4
Disturbing the Peace,	9
Drunkenness,	149
Fornication,	1
Fugitives from justice,	8
Hawking and peddling,	2
Gambling,	15
Gambling Houses,	2
Larceny,	19
Malicious mischief,	1
Masher	1

Milk laws,	1
Non-support,	5
Profanity,	1
Railroad trespass,	4
School laws,	1
Setting fires without permits,	2
Vagrancy	30
Violation of junk laws,	1
Violation of liquor laws,	27
Violation of motor vehicle laws,	399

698

The number of cases in 1928 exceeded those in 1927 by 147.

The personnel of the Department in 1928 was the same as in 1927, with the exception that Officer James H. Carter has been substituting in the Village of Bonds-ville for Officer John F. Mansfield, who has been unable to perform his duties on account of illness.

TIMOTHY J. CRIMMINS

Chief of Police

Jury List

In accordance with the provisions of Chapter 234 of the General Laws, the Selectmen of the Town of Palmer have prepared the following list of inhabitants of said Town of Palmer as qualified to serve as Jurors for the year beginning July 1, 1928.

Charles O. Murphy	Highland Street, Palmer
William Daly	Main Street, Three Rivers
Ralph Senecal	Ruggles Street, Three Rivers
James F. Donahue	Pine Street, Palmer
Jeremiah F. O'Connor	Fox Street, Palmer
George J. Flint	Pleasant Street, Palmer
John E. Moran	Main Street, Palmer
William M. Barrett	Vaille Street, Palmer
Freeman A. Smith	North Main Street, Palmer
James Rathbone	Central Street, Palmer
Frank J. Henry	Church Street, Thorndike
Joseph A. Fountain	Main Street, Thorndike
Alcide N. Barber	Main Street, Three Rivers
George Fournier	Bourne Street, Three Rivers
Lawrence F. Sullivan	Main Street, Bondsville
Frank E. Albro	Main Street, Bondsville
Michael J. Donahue, Jr.	Main Street, Bondsville
David Belisle	Main Street, Bondsville
John T. Sullivan	Bourne Street, Three Rivers
Robert A. Swain	Springfield Street, Three Rivers
William La Plant	High Street, Thorndike
Robert Ducy	Commercial Street, Thorndike
Charles D. Holden	44 Converse Street, Palmer
John R. Ahearn	South Main Street, Palmer

Daniel A. Shea	South Main Street, Bondsville
Maurice J. Moriarty	High Street, Bondsville
Andrew B. Rathbone	King Street, Palmer
Frederick Brouillette	South Main Street, Palmer
Fred S. Potter	Grove Street, Palmer
Andrew C. Carroll	Pinney Street, Palmer
Andrew G. Ditto	North Main Street, Palmer
Michael J. Sullivan	Maple Street, Palmer
David E. Marcy	Central Street, Palmer
Clifford Foster	Commercial Street, Thorndike
George W. Motyka	East Main Street, Three Rivers
Stanislaw Markot	Ruggles Street, Three Rivers
Albert A. Boissy	Main Street, Three Rivers
John F. Griffin	State Street, Bondsville
William P. Donovan	Main Street, Bondsville
Daniel F. Austin	South Main Street, Bondsville
August Amman	Pine Street, Palmer
George W. Authier	South Main Street, Palmer
Walter J. Baldwin	Knox Street, Palmer
David L. Bodfish	Holbrook Street, Palmer
John Bradlenski	Main Street, Palmer
Louis J. Brainerd	Highland Street, Palmer
John G. Butts	Pine Street, Palmer
Louis E. Chandler	Squier Street, Palmer
Marshall R. Clark	Squier Street, Palmer
Peter E. Cody	North Main Street, Palmer
Henry D. Converse,	North Main Street, Palmer
Charles Cordiali	Main Street, Palmer
Edward F. Cushman	Thorndike Street, Palmer
Charles B. Doherty	Pine Street, Palmer
Emile Erikson	Forest Street, Palmer
Edwin Fisher	Church Street, Thorndike
Lou's H. Fountaine	North Main Street, Palmer
Frank M. Foley	Knox Street, Palmer
R. J. Wilder	Squier Street, Palmer
H. B. Sanborn	Central Street, Palmer
Vernon Simmington	Central Street, Palmer
Sidney H. Sayes	Central Street, Palmer

Reginald Kempton
 Carl King
 F. J. Jarvis
 Arthur W. Holbrook
 William M. Gale
 Wm. J. Birmingham
 Edward P. Brown
 Michael Pelczarski
 Frank J. Longtine
 Edward J. Curtin
 Wm. B. Kerigan
 Samuel Thayer
 Eddie Tenczar
 Frank J. Salamon
 Stanley F. Salamon
 Stanley Skrzyniarz
 Albert Kolbusz
 Alozy Konicki
 Charles H. Bresette
 Seymour Chabot
 Alphonse C. Abare
 Peter E. Bard
 Leslie W. Cameron
 Charles F. Dingman
 Albert E. Edwards
 Robert E. Faulkner
 Wm. J. Gillis
 H. Stewart Redmond
 John C. Bauer
 Lyman L. Keith
 Ludwik Marhelewicz
 Wilfred Boissy
 Frank J. B. Camerlin
 Frank M. Fleury
 Edmond Forte
 Peter Frydryk
 Albert S. Geer

South Main Street, Palmer
 North Main Street
 Squier Street, Palmer
 Thorndike Street, Palmer
 Pleasant Street, Palmer
 Highland Street, Palmer
 Squier Street, Palmer
 High Street, Thorndike
 High Street, Thorndike
 Church Street, Thorndike
 Ware Road, Palmer
 Summer Street, Thorndike
 Main Street, Thorndike
 Church Street, Thorndike
 Hobbs Street, Thorndike
 High Street, Thorndike
 Main Street, Thorndike
 Church Street, Thorndike
 Church Street, Thorndike
 Main Street, Thorndike
 Pine Street, Palmer
 Converse Street, Palmer
 Knox Street, Palmer
 Grove Street, Palmer
 Pleasant Street, Palmer
 Pine Street, Palmer
 North Main Street, Palmer
 High Street, Three Rivers
 Maple Terrace, Three Rivers
 Main Street, Three Rivers
 Bourne Street, Three Rivers
 Main Street, Three Rivers
 Main Street, Three Rivers
 Kelly Street, Three Rivers
 Ruggles Street, Three Rivers
 North Street, Three Rivers
 High Street, Three Rivers

Henry A. Laviolette	Springfield Street, Three Rivers
Stanley Ziemba	Main Street, Three Rivers
Alcide Poitras	High Street, Three Rivers
Paul Rollett	Main Street, Three Rivers
Melton J. Royce	North Street, Three Rivers
Jan S. Stachovecz	Main Street, Three Rivers
Elmer H. Powell	High Street, Three Rivers
Charles H. Sharratt	Palmer Road, Bondsville
Michael R. Sullivan	State Street, Bondsville
John J. Conway	Main Street, Bondsville
Benj. C. Shaw	Main Street, Bondsville
Frank Lamb	Pine Street, Bondsville
Horace F. Parker	Main Street, Bondsville
John F. Shaw	High Street, Bondsville

ANDREW B. RATHBONE,
 CHARLES A. CALLAHAN,
 LUDWIK MARHELEWICZ,

Selectmen of Palmer

Report of Selectmen

The Selectmen respectfully submit the following report:

ORGANIZATION:

The Board organized with the choice of Andrew B. Rathbone as Chairman and Ludwik Marhelewicz as Clerk.

APPOINTMENTS:

Ernest E. Hobson was appointed Town Counsel, Harriette Paine, bookkeeper, Louis E. Chandler, burial agent, David L. Bodfish, Superintendent of Graves, M. Scott French, Chief Engineer, Fred H. Smith and Michael H. Davitt, Inspectors of Animals.

ELIMINATION OF UNDERPASSES

NEAR ELECTRIC LIGHT STATION:

Following the action of the town at the last annual town meeting, whereby it voted to pay land damages which might be occasioned by the laying out of a new highway northerly of the Boston & Albany Railroad tracks to eliminate the underpasses near the electric light station, and to contribute \$10,000.00 toward the construction of the road, the Selectmen, with others, brought forward the matter, which was then pending before the County Commissioners, and a decree has been made by

said Board providing for the construction of the road and the elimination of the underpasses. During the summer months contract for the work was let by the Department of Public Works and construction is now in progress.

SIDEWALK AT WIRE MILL UNDERPASS:

During the year the Selectmen have given attention to the matter of providing a safe and convenient place for pedestrians at the underpass west of the Depot Village near the Wire Mill. The action of the Springfield Street Railway Company in removing electric cars from Palmer makes it unnecessary for its tracks to be longer occupied or used underneath the underpass, and this makes it possible for the roadway to be widened at that place. With the thought in mind that a widening of the roadway would permit the construction of a sidewalk along the northerly abutment wall, the Board, in conjunction with the Road Commissioners, have caused a study to be made and a plan to be drawn by the Town Engineers providing for the construction of such a walk and the widening of the roadway. The matter has been taken up with the Department of Public Works. Mr. Johnston, the District Highway Engineer, estimates that it will cost in round figures \$4400.00 to widen the roadway and \$1000.00 for the construction of a sidewalk. In December the proposition was submitted to the Department of Public Works that if the said department would take care of the expense of widening the roadway, the Board would recommend to the town that it pay for the expense of constructing the sidewalk. The law prevents the State from building a sidewalk along a state highway, so if this plan is to be carried through the town must build the sidewalk. The Department of Public Works replied that they would consider the matter, but on account of the retirement of the Commissioner and the appointment of a new commissioner and a new member of

the Board, a decision could not be given for a few weeks. Probably the decision will not be available for the town to take action at its annual meeting, but if it later appears that the State will build the roadway it is recommended that the town then take action providing for the payment of the expense of constructing the sidewalk.

GIFT FOR HIGHWAY PURPOSES:

Mrs. A. D. Ellis and George W. Ellis of Monson, and Mrs. Idella Eads, formerly Miss Idella Holbrook of Palmer, have given to the Town a strip of land five feet in width along the southwesterly side of Woodland Street in the Depot Village, running from Rockview Street to Holbrook Street, for highway purposes. The gift of this land is duly appreciated by the people of the town.

The Board has endeavored to conduct the town's business with promptness and economy. All the departments of the town have co-operated in the administration of the town's affairs for the year 1928.

ANDREW B. RATHBONE,
CHARLES A. CALLAHAN
LUDWIK MARHELEWICZ

Board of Selectmen.

Report of Planning Board

Jan. 12, 1929

To the Honorable Board of Selectmen:

The Planning Board again recommends that the town be zoned, and that in connection with zoning steps be taken toward a properly developed plan to guide the town in its growth.

Those of us who own homes resent a store or shop in the front yard of our next door neighbor. Yet this is happening constantly and will continue to occur until we adopt zoning. We speak of residential streets or residential districts in Palmer, as a matter of fact, there aren't any and can't be any until we are protected by zoning ordinances.

Of further importance for Palmer is an airport. The rapid development of the airplane will soon make necessary a landing field for every town of any importance, and naturally there will be a considerable advantage accruing to those towns which first provide suitable fields. Palmer, because of its location and commercial importance, is now and will probably remain on a main air route. Several locations have been suggested. We recommend the appointment of a committee to investigate sites.

Last year we called attention to the haphazard development of the Holbrook and Pine Streets Section in the Depot Village. With proper planning the large tract lying northerly of this section will have great residential

value. If the present go-as-you-please plan is continued this section will become a liability to the town.

Another thing of vital importance is a winter sports place for the kiddies—a place which is not only safe to use but which is safe of access. This **MUST** be provided eventually. The longer it is put off, the more it will cost us.

Again we would emphasize that the object of zoning is to promote the health, safety, convenience, and welfare of the inhabitants, lessen fire hazard, and serve the interest of all by directing growth upon a carefully developed plan protected by law. The saving to a single property owner may easily exceed the entire cost of zoning to the town.

H. M. HOWE, Chairman

M. WM. HOLDEN, Clerk

Report of License Commissioners

The Board of License Commissioners met and organized March 27, 1928, electing same officers and agreeing to charge same fees for licenses as in the year of 1927.

The following number of licenses were granted:

Sunday	66
Common Victualers	33
Inn Holders	8
Lodging House	5
Third Class	2

MICHAEL J. SULLIVAN (Chairman)

NEIL McDONALD (Clerk)

OSCAR BRESSETTE

Report of Young Men's Library Association

REPORT OF THE LIBRARIAN Year Ending December 31, 1928

To the members of the Young Men's Library Association:

I herewith submit my eighteenth annual report as Librarian of your Association.

CIRCULATION

The total circulation for the year was 71,254, divided as follows:—Main Library, 37,580; Three Rivers Branch, 15,805; Thorndike Branch, 6,560; Bondsville Branch, 11,309.

The increase over that of last year is 1,567. This year's circulation is the largest in the history of the library. A year ago the 1927 circulation—69,687—was the largest ever. This constant yearly increase, which has occurred since 1911, with, I think, one exception, tells its own story about the use made of the library by the people of the town. This increase is more remarkable now than several years ago for two reasons:— (1) Then the circulation had not reached anywhere near the maximum circulation possible. (We are now approach-

ing that figure.) (2) Then there were not so many side attractions—radio, auto, movies. (People were forced to secure their information, entertainment, and recreation from the printed page.)

Some may wonder at the statement that a 70,000 circulation is near the maximum in a town of 11,000 people. Remember that, with our large sprinkling of non-English-speaking-and-reading-population — about one out of every four—we fall into the class of about an 8,000 town for library-circulation expectations.

State Reading Plan

This plan has been in operation in the schools for four years. The first school year 3,213 books were read and 224 certificates issued, the second, 800 certificates were issued, out of an enrollment of 998 pupils in the grades where the plan is operative.

In the school year of 1927-28, out of an enrollment of 1,007 pupils, 976 pupils—96.92%—received certificates. At the close of this school year in June, 1929, practically 100% will secure certificates.

State library officials state that the work done in the 1927-1928 year was the best in the entire state.

History

The first concerted movement towards founding a public library in Palmer was made about 1815. The Palmer Social Library was established. Most of the prominent men in town took shares. Women, apparently, were not allowed membership. The entrance fee was one dollar; dues were the same. The books were kept in the Town House at the Old Center. Books were taken

out four times a year. The library did not last long. In 1825, the books were sold at auction.

In about 1841, \$30 was raised by subscription, which, with State Aid, enabled the Depot Village to purchase about 100 volumes; another such library was established in the Mason District. These libraries functioned for nine or ten years. Desuetude set in.

In 1861, a stock concern, shares \$5 each, known as the Quabaug Library Association, was started with about 150 books. Dr. Holbrook, the librarian, entered the Civil War later in this year. The books were placed in the post office where they remained several years, were then boxed, and later were turned over to the Young Men's Library.

After the close of the Civil War, on February 4, 1867, the Palmer Public Library Association was formed. The library was kept in several different stores and was well patronized for some five years. Members failed to pay their dues; books wore out; the library ceased operations in 1872.

From 1870 to 1878, Wood and Allen, druggists, operated a circulating library of some 600 books, with a circulation of about 2,500 volumes per year.

After some sixty-five years of experiment, a library to care for the entire town and to furnish books suitable to age and taste of all classes of readers was formed on December 2, 1878, known as the Young Men's Library Association, and incorporated under the laws of the State. \$715 was raised by subscription to purchase books. The library was open to the public on February 8, 1879, in a vacant store in French's block on Central Street. With money and books contributed, about 922 volumes were available on the opening day. The library has since been supported by yearly appropriations of the town. When

Memorial Hall was built by the town, the quarters now used were provided.

From that humble beginning fifty years ago has grown our present institution. We little appreciate the trials and tribulations that fell to the lot of those who made the early starts. We do not properly value their vision and perseverance. Their aspirations were noble, even though failure overtook them. They were pioneers; they blazed the trail. All honor to them!

STATISTICS

The following Statistics are given:

Circulation

Main Library	37,580
Three Rivers Branch	15,805
Thorndike Branch	6,550
Bondsville Branch	11,309
	<hr/>
Total	71,254
Last Year	69,687
	<hr/>
Increase	1,567

Books

Books on hand, January 1, 1928	18,866
Purchased during the year	730
Received by Gift	4
	<hr/>
Books on hand, January 1, 1929	19,600

Respectfully submitted,

CLIFTON H. HOBSON,
Librarian.

TREASURER'S REPORT**YOUNG MEN'S LIBRARY ASSN.**

1928

Receipts

Balance January 1, 1928	\$	3.85	
Received from Town of Palmer		4,600.00	
Received from Fines		145.00	
		<hr/>	
			\$4,748.85

Disbursements

Salaries	\$2,569.92	
Books and Magazines	1,554.48	
Supplies, Light and Telephone	208.55	
Fuel	336.45	
Trucking	53.90	
Repairs	12.93	
Miscellaneous	3.00	
	<hr/>	
	\$4,739.23	
Balance December 31, 1928	9.62	
	<hr/>	
		\$4,748.85

Respectfully submitted,

FRANK S. KEITH,

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

County of Hampden, ss.

Town of Palmer

To either of the Constables of the Town of Palmer,
in said County,

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections of town officers, to meet at several polling places in said Palmer, designated by the Selectmen, to wit: In Precinct A, at Holbrook Hall in the Holbrook Building on Main Street in the Depot Village; in Precinct B, at Recreation Building (room on the street floor) on Commercial Street in Thorndike; in Precinct C, at Cercle Canadien Hall on East Main Street in Three Rivers; and in Precinct D, at Boston Duck Company's Hall on Main Street, in Bondsville, on Monday, the fourth day of February, A. D. 1929, at six o'clock in the forenoon, then and there to give in their votes on one ballot to precinct officers of the several voting precincts of said town, for the following town officers, to wit: Three Selectmen, a Town Treasurer, a Collector of Taxes, three Auditors, five Constables, three License Commissioners, and a Tree Warden, all for the term of one year; one Road Commissioner,

one member of the Board of Health, one Assessor, one member of the Board of Public Welfare, one Cemetery Commissioner, two members of the School Committee, and two members of the Planning Board, all for the term of three years; one member of the School Committee for the term of one year (to fill vacancy).

The polls will be open at six o'clock in the forenoon and will be closed at three-thirty o'clock in the afternoon.

And you are further hereby required to notify and warn the inhabitants of said Palmer, qualified to vote in town affairs, to meet at the Town House at Four Corners, in said Palmer, on Monday, the eleventh day of February, A. D. 1929, at seven o'clock in the evening, then and there to act on the following articles, viz:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose all other usual town officers.

Article 3. To act on the reports of the town officers.

Article 4. To raise money and make appropriations to defray expenses of the town for the ensuing year.

Article 5. To see if the town will authorize the Town Treasurer, with the approval of the Selectmen, to borrow during the ensuing financial year, in anticipation of the revenue of said year, such sums of money as may be necessary for current expenses of the town, but not exceeding in the aggregate the amount permitted by law, giving the note or notes of the town therefor, payable within one year from the date thereof, all debts incurred under authority of this vote to be paid from revenue of the said financial year.

Article 6. To hear an act on the reports of committees.

Article 7. To choose committees and give them instructions.

Article 8. To determine the manner and state the terms and conditions of collecting the taxes for the ensuing year, and fix the compensation of the collector of taxes.

Article 9. To see if the town will raise and appropriate money to convey pupils to and from public schools, and instruct the school committee as to the manner of letting the contract for such conveyance.

Article 10. To see if the town will raise and appropriate money for the Young Men's Library Association, or take any action relative thereto.

Article 11. To see if the town will vote to raise the money for the observance of Memorial Day.

Article 12. To see what action the town will take in respect to lighting the streets and whether it will authorize the selectmen to make contract therefor, and raise and appropriate money for the same.

Article 13. To see what action the town will take in reference to the planting and preservation of shade trees.

Article 14. To see if the town will raise and appropriate money for the improvement of cemeteries.

Article 15. To see if the town will appropriate money for the suppression of gypsy, brown-tail and satin moths and elm tree beetles, and other insect pests.

Article 16. To see what action the town will take relative to suits and claims now pending against the town.

Article 17. To see if the town will vote to raise and appropriate money for the insurance and maintenance of the auto fire trucks for the ensuing year, or take any action relative thereto.

Article 18. To see if the town will appropriate such sum of money as may be necessary to defray the cost of rent, janitor service and maintenance of the town offices in the Holbrook Building.

Article 19. To see if the town will vote to sprinkle or spread upon its public ways, or parts thereof, water or any liquid or material suitable for laying or preventing dust and preserving the surface of such ways and for sanitary purposes, the cost thereof to be assessed upon abutting estates, or take any action relative thereto.

Article 20. To see if the town will vote to raise and appropriate the sum of \$1000.00 to help defray the cost of maintaining the District Nurse.

Article 21. To see if the town will vote to maintain police in the several villages, authorize the selectmen to make rules and regulations for the government of all the police officers of the town, and raise and appropriate money for the same.

Article 22. To see if the town will raise and appropriate money to meet the town's share of the cost to the County of Hampden for providing adequate hospital care for consumptives under the provisions of Chapter 111 of the General Laws.

Article 23. To see if the town will raise and appropriate the sum of \$500.00, or any sum, to be expended within the town under the direction of the Trustees for County Aid to Agriculture, for the promotion of boys' and girls' work in agriculture, home making and country life in the town, including agricultural demonstration work on land owned by the town, or owned by any resident of the town, in accordance with the provisions of Section 45 of Chapter 128 of the General Laws.

Article 24. To see if the town will appropriate money under the authority of Section 22 of Chapter 115 of the General Laws for the care of graves of persons who served in the Army, Navy or Marine Corps of the United States in time of war or insurrection and were honorably discharged from such service.

Article 25. To see if the town will appropriate money, to be expended in the discretion and under the direction of the selectmen, for the repair and maintenance of the clock in the Universalist Church tower in the Depot Village, or take any action relative thereto.

Article 26. To see what action the town will take in relation to sewers.

Article 27. To see what action the town will take in regard to sidewalks and curbing.

Article 28. To see if the town will raise and appropriate any sum of money to be paid to the Wing Memorial Hospital Association for the charitable purposes of said association in this town, or for the care and support in said hospital of persons wholly or in part unable to support or care for themselves, or take any action relative thereto.

Article 29. To see what action the town will take relative to the care and preservation of the plot of land at Shearer's Corner upon which the General Knox Marker is located and the care and preservation of the Memorial Approach to the High School.

Article 30. To see if the town will vote to instruct the Selectmen to have the heads of all town departments submit an annual itemized account of business transacted throughout the year to appear in the annual town report.

Article 31. To see if the town will make a ruling whereby two-thirds of the members of the finance committee will be required to constitute a quorum at all meetings of that committee called for the purpose of transferring town money and that said ruling remain in force or effect until changed by the voters at any future meeting.

Article 32. To see if the town will instruct its Board of Selectmen to appoint a committee of two from each precinct respectively to investigate into the advisability of allotting or proportioning all money received from the taxes to each precinct according to the proportion of taxes paid by each precinct after having taken from the total the sum required for general expenses of which no division can be made. Also that if said committee find above advisable that they find proportion paid by each precinct and make a recommendation at the next annual town meeting and that the sum of twenty-five dollars be allotted for their use if needed for clerical work.

Article 33. To see if the town will vote to purchase for the use of the Road Commissioners a gas operated loader to be used in loading trucks, and raise and appropriate a sum of money therefor.

Article 34. To see if the town will vote to authorize the Road Commissioners to investigate the advisability of acquiring from the Springfield Street Railway Company its present right of way running northerly from the River Road, so-called, near Whipple's Crossing, to the highway near the Forest Lake School House and report at a later town meeting, or take any action relative to the purchasing of said right of way.

Article 35. To see if the town will authorize the Road Commissioners to investigate the advisability, including cost, of acquiring sufficient land for the construction of a sidewalk upon the northerly side of Park Street in the Depot Village from Pearl Street to Pinney Street.

Article 36. To see if the town will vote to build an improved highway extending from the junction of Old Center Road and High Street in the Village of Thorndike along the River Road, so-called, to Whipple's Crossing, and thence following the right of way of the Springfield Street Railway Company to the highway near the Forest Lake Schoolhouse, and thence along said highway to its intersection with the present state highway leading from Palmer to Ware, appropriate \$10,000.00, or any sum of money, therefor and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 37. To see if the town will vote to macadamize or otherwise improve, including necessary draining and regrading, Maple and Front Streets, and the way leading from the Palmer Road through the Park to the Springfield Road, in the Village of Three Rivers, appropriate any sum of money therefor, and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 38. To see if the town will authorize the Road Commissioners to investigate the town's rights in the Old County Road leading from the Palmer Road along the Central Vermont tracks to Main Street in the Village of Three Rivers, and study the advisability of constructing a new road substantially along the Old County Road layout, and report at a future town meeting.

Article 39. To see if the town will vote to install and maintain additional electric lights as follows: (a) 2 lights on the road leading from Thorndike to Bondsville, between property of one Fila and property of one Dzal; (b) 3 lights on the road from Three Rivers to Palmer between Burleigh's Bridge and the Central Vermont underpass; (c) 1 light on East Main Street in the Village of Three Rivers, near the residence of George Motyka; (d) 3 lights on Converse Street in the Depot Village between Walnut Street and the high school building.

Article 40. To see if the town will raise and appropriate money for the improvement of highways as follows: (a) Macadamize or otherwise improve and harden with gravel Charles Street in the Village of Three Rivers; (b) Macadamize or otherwise improve and harden with gravel Oak Street in the Village of Three Rivers; (c) Macadamize or otherwise improve and harden with gravel Pleasant Street in the Village of Three Rivers; (d) Macadamize or otherwise improve and harden with gravel Ruggles Street in the Village of Three Rivers; (e) Improve and harden with gravel or other suitable material North Street in the Village of Three Rivers; (f) Improve Hill Street in the Village of Thorndike; (g) Improve and harden with gravel or other suitable material Pleasant Street in the Village of Thorndike from Church Street to the road leading from the Village of Bondsville to Four Corners; (h) Macadamize or otherwise improve and harden High Street in the Village of Thorndike from

the corner of School Street to the intersection of said High street with Main Street; (i) Improve and harden with gravel or other suitable material Maple Street in the Depot Village; (j) Macadamize or otherwise improve and harden Pine Street in the Village of Thorndike; (k) Improve and harden with gravel or other suitable material the Baptist Hill Road, so-called, from the Palmer-Springfield Road to property of R. C. Newell, and from property of R. C. Newell to Kelley Street in the Village of Three Rivers; (l) Improve and harden with gravel the way known as Griffin Street in the Village of Bondsville, from High Street to the county way leading from Forest Lake Road, near the Slattery farm to the Bondsville-Enfield Road; (m) Macadamize or otherwise improve and harden Pleasant Street in the Depot Village.

Article 41. To see if the town will vote to complete the work of improving and hardening Pinney Street in the Depot Village from Park Street to Property of the Whittall Associates, and raise and appropriate any sum of money therefor.

Article 42. To see if the town will appropriate a sum of money to repair the sidewalk in the Village of Thorndike extending from the corner of Commercial and High Streets to the Old Center Road.

Article 43. To see if the town will raise and appropriate money for new sidewalks as follows: (a) Sidewalk, with curbing, on Bourne Street in the Village of Three Rivers; (b) Tar sidewalk on road from Thorndike to Three Rivers and from Four Corners to property of John White; (c) Sidewalk on the southwesterly side of North Main Street in the Depot Village from property of K. I. McMahon to Shearer's Corner; (d) Concrete walk on the northerly side of Converse Street in the Depot

Village, with curbing where same is not already installed; (e) Concrete walk, with curbing, on southerly side of Converse Street in the Depot Village; (f) Concrete walk, with curbing where not already installed on westerly side of Walnut Street in the Depot Village from Pleasant Street to Converse Street; (g) Concrete walk, with curbing on easterly side of Walnut Street, from Pleasant Street to Park Street.

Article 44. To see if the town will raise and appropriate money for the construction of sewers as follows: (a) Sewer in Oak Street, Three Rivers, from Charles Street westerly to Ruggles Street, southerly in Ruggles Street to Riverview Avenue, and through Riverview Avenue to the river; (b) Sewer in Ruggles Street from a point near the house of John Jajuga northerly to Oak Street; (c) Sewer in Main Street, Thorndike, from a point near the residence of Albert Kolbusz easterly to the end of the present sewer in Main Street; (d) Sewer in South Main Street in the Depot Village, beginning at a point near the residence of John Bradley and running westerly to connect with the Carpet Mill sewer crossing said street; (e) Sewer in Green Street in the Depot Village and in the Three Rivers Road from said Green Street to connect with present sewer.

Article 45. To see if the town will vote to complete the building of an improved highway in the Ludlow or Red Bridge Road, from the end of the road to be built under contract already let by the town, easterly to the present macadam road in Springfield Street in the Village of Three Rivers, appropriate any sum of money therefor, and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 46. To see if the town will vote to authorize the Road Commissioners to petition the County Commis-

sioners of Hampden County for the discontinuance of that portion of the county road running from the Palmer-Bondsville Road, near Fuller's Corner westerly to the Belchertown line, which lies between the intersection of said County Road and Pine Street and said Belchertown line at the Sanctuary Bridge, so-called.

Article 47. To see if the town will vote to accept Sections 21 to 25, inclusive, of Chapter 136 of the General Laws, as amended by Section 2 of an act entitled "An Act to permit certain sports and games on the Lord's Day", proposed by initiative petition and approved at the State Election held November 6, 1928.

Article 48. To see if the town will vote to raise and appropriate such sum of money as may be necessary to pay overdrafts made by the several departments of the town during the year 1928, or take any action relative thereto.

And you are hereby directed to serve this warrant by posting up attested copies thereof in some one public place in each of the four villages of the town known as the Depot Village, Thorndike, Three Rivers and Bondsville, seven days at least before the holding of said meeting, and by publishing, an attested copy thereof in at least two issues of The Journal-Register, a newspaper

published in said Palmer, the first publication to be not less than seven days before the holding of said meeting.

Hereof fail not and make due return of this warrant

with your doings thereon, to the Town Clerk, at or before the holding of said meeting.

Given under our hands this sixteenth day of January, A. D. 1929.

ANDREW B. RATHBONE,
CHARLES A. CALLAHAN,
LUDWIK MARHELEWICZ,
Selectmen of Palmer.

A true copy, Attest:

THOMAS W. HOLT,
Constable of the Town of Palmer

TOWN OF PALMER

SCHOOL REPORT

For the Year Ending
DECEMBER 31, 1928



School Committee, 1928--1929

DR. GEORGE A. MOORE, Chairman

CLIFTON H. HOBSON, Secretary

Robert E. Faulkner	Term expires	1929
Dennis J. Horgan	" "	1929
Frank S. Gordon	" "	1929
Dr. G. A. Moore	" "	1930
John F. Shea	" "	1931
Jeremiah J. Kelley	" "	1931

Regular meetings of the School Committee are held at 7:30 p. m. on the Tuesday before the last Friday of each school month.

All bills must be in the hands of the Superintendent on the Monday before the above date.

Superintendent of Schools, Clifton H. Hobson
Office, High School Building. Telephone 54.
Office Hours:—8 a. m. to 12 m., 1 to 5 p. m.
Saturdays, 9 a. m. to 12 m.

ATTENDANCE OFFICERS

Patrick McKelligett,	Depot
T. J. Crimmins,	Depot
Patrick Nagle,	Thorndike
William Smith,	Three Rivers
Arthur Bennett	Forest Lake
John P. Donahue	Bondsville
Daniel Dunn	Depot

JANITORS

Patrick McKelligett,	Palmer
William Matrow,	Palmer
Jerry Sullivan,	Palmer
Herbert Blanchard,	Palmer
Patrick Nagle,	Thorndike
John P. Donahue	Bondsville
William Smith,	Three Rivers
Daniel Dunn,	Wire Mill

Report of School Committee

To the Citizens of the Town of Palmer, Massachusetts:

The School Committee of Palmer herewith submits its annual report, of which the report of the superintendent of schools to it composes a substantial portion.

A critical survey of educational work and trend by competent persons reveals, amidst many excellences, certain changes of concept and procedure that might profitably be considered. Judgment on the work of any particular local school system must be comparative; that is, it must take into consideration that, in the State of Massachusetts, each local school is a part of a state-controlled system and that, as such, it cannot profitably get out of step. There is, however, a certain scope that permits varying degrees of achievement and the application of local initiative.

It is, therefore, with pleasure that we say that the school system of Palmer, in many ways, stands forth in excellence and that this is secured without being out of line in the matter of money spent to procure these very desirable results. Our relative standing as to cost among the 355 cities and towns of Massachusetts is 259th, there being only 96 of these in which the cost was relatively less than ours. The cost of Palmer schools was less than the average of schools in our class and much less than the State average.

The work achieved in the care of pupils' health, which is no less a concern of your school committee than the instruction features, has for years been most gratifyingly successful. Palmer has the distinction of having inaugurated health measures, now adopted by the State, at a time prior to their inauguration as a feature of State work.

In the matter of co-operation with the State authorities in the tuberculosis and diphtheria-preventive campaigns, those in charge of the work for the State have expressed their approval and satisfaction with our contribution to the effort. Indeed, as a result of the work here with toxin-antitoxin in diphtheria prevention and the excellent statistical information furnished, there has resulted an important change in the method of preparation of the immunizing agent which will be of value not merely to us in Palmer but to the general work of immunizing against diphtheria.

There are many interesting topics which may not be discussed at this time because of the expense of space. On the whole, school work is going well; school health is good; and the cost is comparatively low, according to statistics compiled by the State.

Respectively submitted,

DR. GEORGE A. MOORE,

Chairman School Committee.

Palmer, Mass.,

January 22, 1929.

ATTENDANCE AT SCHOOL COMMITTEE MEETINGS

January 24, 1928—

Dr. Moore, Mr. Shea, Mr. Horgan, Mr. Faulkner, Mr. Kelley.

January 30, 1928—

Dr. Moore, Mr. Faulkner, Mr. Horgan, Mr. Kelley.

February 6, 1928—

Dr. Moore, Mr. Horgan, Mr. Faulkner

February 21, 1928—

Dr. Moore, Dr. Jewett, Mr. Shea, Mr. Kelley, Mr. Faulkner, Mr. Horgan

March 27, 1928—

Dr. Moore, Dr. Jewett, Mr. Faulkner, Mr. Shea, Mr. Kelley.

April 24, 1928—

Dr. Moore, Mr. Faulkner, Mr. Horgan, Mr. Shea, Mr. Kelley.

May 29, 1928—

Dr. Moore, Mr. Shea, Mr. Faulkner, Mr. Kelley, Mr. Horgan.

June 10, 1928—

Dr. Moore, Mr. Shea, Mr. Horgan, Mr. Kelley, Mr. Faulkner.

June 19, 1928—

Dr. Moore, Mr. Horgan, Mr. Faulkner, Mr. Shea, Mr. Kelley.

June 26, 1928—

Dr. Moore, Dr. Jewett, Mr. Kelley, Mr. Horgan, Mr. Faulkner, Mr. Shea.

July 2, 1928—

Dr. Moore, Dr. Jewett, Mr. Shea, Mr. Kelley, Mr. Horgan, Mr. Faulkner.

July 24, 1928—

Dr. Moore, Dr. Jewett, Mr. Shea, Mr. Kelley, Mr. Horgan, Mr. Faulkner.

August 28, 1928—

Dr. Moore, Mr. Shea, Mr. Kelley, Mr. Horgan, Mr. Faulkner.

September 25, 1928—

Dr. Moore, Mr. Horgan, Mr. Shea, Mr. Faulkner, Mr. Gordon.

October 23, 1928—

Dr. Moore, Mr. Horgan, Mr. Shea, Mr. Faulkner, Mr. Gordon

Dr. Moore, Mr. Shea, Mr. Faulkner, Mr. Gordon.

December 18, 1928—

Calendar

HIGH SCHOOL

Winter Term:

Begins January 2, 1929; ends February 21, 1929.

Spring Term:

Begins March 4, 1929; ends April 26, 1929

Summer Term:

Begins May 6, 1929; ends June 28, 1929

Fall Term:

Begins September 3, 1929; ends December 20, 1929

Winter Term:

Begins December 30, 1929; ends February 21, 1930

Spring Term:

Begins March 3, 1930; ends April 25, 1930

Summer Term:

Begins May 5, 1930; ends June 27, 1930

OTHER SCHOOLS

Winter Term:

Begins January 2, 1929; ends February 21, 1929

Spring Term:

Begins March 4, 1929; ends April 26, 1929

Summer Term:

Begins May 6, 1929; ends June 14, 1929.

Fall Term:

Begins September 3, 1929; ends December 20, 1929

Winter Term:

Begins December 30, 1929; ends February 21, 1930

Spring Term:

Begins March 3, 1930; ends April 25, 1930

Summer Term:

Begins May 5, 1930; ends June 13, 1930

VACATIONS—ALL SCHOOLS

Winter—

February 23, 1929, to March 3, 1929, inclusive

Spring—

April 27, 1929, to May 5, 1929, inclusive.

Summer—

(Grades)

June 15, 1929, to September 2, 1929, inclusive

(High)

June 29, 1929, to September 2, 1929, inclusive

Fall—

December 22, 1928, to January 1, 1929, inclusive

Winter—

February 22, 1930, to March 2, 1930, inclusive

Spring—

April 26, 1930 to May 4, 1930, inclusive.

Summer—

(Grades):

June 14, 1930, to September 2, 1930, inclusive

(High):

June 28, 1930, to September 2, 1930, inclusive

HOLIDAYS

Washington's Birthday, Patriot's Day, Memorial Day, Labor Day, Columbus Day, Convention Day, Thanksgiving (with day following).

Report of Superintendent of Schools

To the School Committee of the Town of Palmer:

Gentlemen:—I herewith present my eighteenth annual report as Superintendent of Schools in Palmer. This is the thirty-sixth in the series of reports issued by the superintendents of the town.

INTRODUCTION

The report will be brief. It will cover only a few of the many activities of your schools and the comment made on these will be limited.

ATTENDANCE

The attendance statistics for the school year of 1927-1928 are indicative of a healthy condition in every particular but one—tardiness. The total number of tardinesses—576—exceeded that of any previous years of the incumbency of the present superintendent. The big offender was the high school, with four hundred nine (409) cases.

Our percentage of attendance—97.035—while lower than that of the previous year, was, nevertheless, high. It will rank high in any State comparison.

The number of Perfect Attendance Certificates issued to pupils neither absent nor tardy throughout the school year was four hundred sixty-one (461), approximately twenty-two (22) per cent.— an unusual record.

Summarized, the statistics are as follows:

1927-1928

	Average Membership	Average Attendance	% of Attendance	Tardinesses
High,	285.090	278.24	97.590	490
Thorndike Street,	244.796	238.700	97.510	16
Park Street,	353.677	339.731	96.054	39
Three Rivers Grammar,	220.118	213.994	97.217	11
Wenimisset,	161.963	156.175	96.426	23
Thorndike Grammar,	256.416	251.056	97.910	14
Bondsville Grammar,	353.614	343.750	97.210	15
Quabaug,	190.696	184.014	96.500	30
Palmer Center,	31.736	30.611	96.455	19
Forest Lake,	21.427	20.450	95.000	0
Total	2,119.533	2,056.721	97.035	576

Having been in charge of your schools since July, 1911, a statistical statement of attendance covering this period, and even going beyond, will show the condition of the health of attendance during these years.

COMPARISON OF ATTENDANCE FOR 22 YEARS

Year	Average Membership	% of Attendance	Tardi- nesses
1906-1907	1,039.24	94.49	308
1907-1908	1,151.19	95.00	747
1908-1909	1,193.56	94.70	750
1909-1910	1,243.38	95.00	727
1910-1911	1,298.90	95.23	907
1911-1912	1,411.33	94.49	431
1912-1913	1,433.71	95.76	203
1913-1914	1,526.97	96.37	123
1914-1915	1,640.54	96.44	159
1915-1916	1,709.09	96.20	151
1916-1917	1,728.14	95.96	208
1917-1918	1,856.83	95.06	165
1918-1919	1,901.16	93.58	275
1919-1920	2,074.46	95.41	272
1920-1921	2,287.50	96.77	471
1921-1922	2,016.37	95.89	299
1922-1923	1,933.71	95.60	367
1923-1924	1,959.17	96.25	302
1924-1925	2,106.25	96.32	287
1925-1926	2,210.11	96.27	264
1926-1927	2,206.73	97.47	355
1927-1928	2,119.53	97.04	576

HEALTH WORK

In addition to the usual health work carried on, two special efforts have been made within the past two years—one in diphtheria immunization and the other in detection of hilum tuberculosis.

In the spring of 1927, an administration of Toxin Anti-Toxin was given; in the fall, the Schick Test was given. Thirty-seven and eighty-two hundredths per cent. (37.82%) were still "positive."

In the fall of 1927, a second administration of Toxin Anti-Toxin was given this group who failed to secure "immunity;" in the spring of 1928, they were given the Schick Test. Seven and thirty-six hundredths per cent. (7.36%) were still "positive." In these various administrations, the total number of Toxin Anti-Toxins given was three thousand eight hundred ninety-eight (3,898); of Schick Tests, one thousand six hundred nineteen (1,619).

In addition, this fall both treatments were given the first-graders and others who failed to avail themselves of the opportunity last year but desired it this year. As each fall comes around, this procedure will be followed.

If every child could be given this immunizing treatment, diphtheria in Palmer would be absolutely non-occurrent. There have been very few cases in town since this work was done and the few have been among those not having received immunization. Many parents can thank the school department for years to come for the continued living of their children. They do not realize it; they will not realize it. If children are saved from disease, parents do not know it; if children die, they do know it.

Tuberculosis

This past fall the State Clinic for the Detection of Hilum Tuberculosis among School Children was held in our schools.

This clinic is the outgrowth of experimentation by Dr. Chadwick, Superintendent of the Westfield State Sanatorium, the pioneering of which was in the Westfield and Palmer Schools in 1920. The State is now engaged in a \$500,000-ten-year program.

The clinic was a large one, manned by some dozen experts in medicine, nutrition, and nursing. Very thorough and full examinations were given all children

whose parents had given previous written consents. While the number of children examined was large, it was much smaller than it would have been, had we known before summer vacation that the clinic was to open almost simultaneously with school in the fall. This necessitated several outside and unknown workers calling at homes to secure consents. They failed in many cases, through no fault of their own, whereas our own rarely met with a refusal.

This clinic was, from the health standpoint, one of the best contributions that the schools have made to parents and children.

The results, summarized, are as follows:

**Report on the Examination Made by the State Clinic in
the Public and Parochial Schools of
Palmer**

Total Number of Children Examined:

Public Schools	1,294	
Parochial Schools	279	
Pre School	10	
	<hr/>	
Total		1,583

Total Number of Contacts Examined:

Public Schools	20	
Parochial Schools	17	
	<hr/>	
Total		37

(This represents the number of reported cases only)

Total Number of Children Given the Tuberculin Test:

Public Schools	1,294	
Parochial Schools	278	
Pre School	10	
	<hr/>	
Total		1,582

Total Number of Children Who Reacted to the Test:

Public Schools	361	
Parochial Schools	91	
	<hr/>	
Total		452

Total Percentage of Reactors 29%

Total Number of Children X-Rayed:

Public Schools	372	
Parochial Schools	92	
Teachers	4	
Adults	3	
	<hr/>	
Total		471

Total Number of Cases of Hilum Tuberculosis:

Public Schools	21	
Parochial Schools	16	
	<hr/>	
Total		37

Percentage of Hilum Cases of the Number of Children X-Rayed: 8%

Percentage of Hilum Cases of the Number of Children Examined 2%

Total Number of Cases Classified as Suspects:

Public Schools	37	
Parochial Schools	14	
	<hr/>	
Total		51

Percentage of Suspicious Cases of the Number of Children X-Rayed 11%

Total Number of Cases Classified as Negative:

Public Schools	314
Parochial Schools	62

Total	376
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Percentage of Negative Cases of the Number of Children
X-Rayed 81%

Total Number of Children with Enlarged or Diseased

Tonsils and Adenoids:

Public Schools	466
Parochial Schools	105
Pre School	3

Total	574
-------	-----

Percentage of T & A Cases of the Number of Children
Examined 36%

Total Number of Children in Need of Dentistry:

Public Schools	916
Parochial Schools	222
Pre School	2

Total	1,140
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Percentage of Dental Cases of the Number of Children
Examined 72%

Total Number of Cases Showing Abnormal Heart Sounds:

Public Schools	27
Parochial Schools	9

Total	36
-------	----

Percentage of Heart Cases of the Number of Children
Examined 2%

Total Number of Cases of Malnutrition:

Public Schools	79	
Parochial Schools	32	
	<hr/>	
Total		111

Percentage of Malnutrition Cases of the Number of
Children Examined: 7%

Notices were sent home where defects were found and follow-up work is being done. Later, a re-examination will be made for a check-up.

A great deal was made of this day.
Child Health Day Tags—Weight, Posture, and Teeth—
were given to all pupils meeting these
requirements:—Weight—to all adding or subtracting
at least one-half pound, dependent on whether they were
over-or under-weight; Posture—to all having correct
posture in standing, walking, and sitting; Teeth—to all
presenting a signed dentist's certificate that all necessary
dental work had been done. A summary of tags issued
follows:

School	Enrollment	Weight	Teeth	Posture	Total	Per Cent.
Thorndike Street	234	200	137	208	545	76%
Park Street	347	335	256	344	935	90%
Three Rivers Grammar	207	171	72	196	427	69%
Wenimisset	152	133	87	128	348	76%
Thorndike Grammar	248	221	78	210	509	68%
Bondsville Grammar	352	271	65	344	680	67%
Quabaug	191	139	77	169	385	67%
Total	1,731	1,470	772	1,599	3,829	74%

Weight Tags Earned—85%

Teeth Tags Earned—45%

Posture Tags Earned—91%

Rooms Having:

100%	4
90-100%	6
80-90%	11
70-80%	9
60-70%	19
50-60%	8
40-50%	1
Total	58

Health plays, songs, and exercises were presented in each school. A combined program was given in the high school auditorium. Approximately, nine hundred (900) people visited the schools and five hundred (500) were present in the auditorium. Contacts were thus established with many homes. The children were thinking health; so were the parents. A great gain was made in spirit, as well as in health. Distinct values are gained in co-operative striving for things that are valuable.

PENNY SAVINGS

The Penny Savings report from November 1, 1921, to July 1, 1928, is as follows:

	No. of Deposits	Amount
Thorndike Street	16,723)	\$3,944.31)
Park Street	46,477)	12,330.85)
Three Rivers	20,494	7,798.57
Wenimisset	6,779	1,858.89
Thorndike	17,596	6,662.31
Bondsville	23,616	6,968.65
Quabaug	6,390	3,204.91
Forest Lake	1,525	393.08
Palmer Center	1,000	172.90
	<hr/> 140,600	<hr/> \$43,334.47

The report from September, 1927, to July, 1928, the last school year, is as follows:

	No. of Deposits	Amount
Thorndike Street	7,311	\$1,544.94
Park Street	11,586	2,823.79
Three Rivers	4,312	1,333.52
Wenimisset	2,792	796.47
Thorndike	3,072	1,085.26
Bondsville	4,230	1,043.81
Quabaug	3,233	1,036.36
Forest Lake	382	90.04
Palmer Center	300	50.73
	<hr/> 37,218	<hr/> \$9,804.92

PROMOTIONS

The promotion statistics for the last school year, compared with those of the previous year, are here given:

Comparison

	No. of Pupils		Promoted Unconditionally		Promoted Conditionally		Not Promoted	
	1927	1928	1927	1928	1927	1928	1927	1928
Grade 9	101	107	100	105	1	2	0	0
8	131	119	101	97	26	20	4	2
7	172	191	116	135	41	43	15	13
6	218	187	171	140	40	39	7	8
5	180	170	142	134	33	28	5	8
4	205	220	147	161	37	40	21	19
3	238	233	191	198	20	17	27	18
2	268	250	224	206	17	20	27	24
1	271	270	227	227	6	10	38	33
'Total	1,784	1,747	1,419	1,403	221	219	144	125

The percentage of pupils not promoted for 1927-1928 is nearly one per cent.—actually, .91%—lower than for 1926-1927. The percentage of failures of promotion is gradually getting smaller and smaller each year.

EXAMINATIONS

The results obtained in the mid-year and final tests since the time of their inception is here given in tabulated form:

	No. Taking Tests	No. Averaging Better Than 70%	Percent.	No. Averaging Less Than 70 %	Percent.	No. Averaging Between 60% & 70%	Percent.	No. Averaging Between 50% & 60%	Percent.	No. Averaging Less Than 50%	Percent.
M-Y 1922	984	361	36.69	623	63.31	200	20.32	188	19.11	235	23.88
F 1922	961	521	54.21	440	45.79	172	17.90	111	11.55	157	16.34
M-Y 1923	877	558	63.63	319	36.37	174	19.84	82	9.35	63	7.18
F 1923	790	649	82.15	141	17.85	80	10.13	36	4.56	25	3.16
M-Y 1924	893	722	80.85	171	19.15	103	11.54	50	5.60	18	2.01
F 1924	846	754	89.11	92	10.89	59	6.99	21	2.48	12	1.42
M-Y 1925	1000	901	90.10	99	9.90	66	6.60	25	2.50	8	.8
F 1925	982	915	93.18	67	6.82	39	3.98	16	1.62	12	1.22
M-Y 1926	1045	959	91.77	86	8.23	57	5.45	22	2.11	7	.67
F 1926	1008	952	94.44	56	5.55	35	3.47	19	1.88	2	.19
M-Y 1927	1076	1017	94.52	59	5.48	38	3.53	15	1.39	6	.56
F 1927	1008	970	96.23	38	3.77	23	2.28	5	.496	10	.99
M-Y 1928	1028	989	96.21	39	3.79	25	2.43	10	.973	4	.38
F 1928	994	951	95.68	43	4.32	27	2.71	8	.81	8	.81
Total	13,492	11,219	83.15	2,273	16.85	1,098	8.14	608	4.50	567	4.20

During the second year, from September, 1926, to July, 1927, eight hundred (800) certificates were issued. Out of an enrollment of nine hundred ninety-eight (998) in Grades 4 to 9, both inclusive, eight hundred (800) pupils received certificates, one hundred ninety-eight (198) pupils only failing to secure them. In other words, eighty and sixteen hundredths per cent. (80.16%) of the pupils eligible received certificates.

The work done in the third year, the school year of 1927-1928, is set forth in this tabulation:

School	Enrollment	Certificates	
		Issued	Per Cent.
Thorndike Street	233	223	95.70
Park Street	130	130	100.
Three Rivers	71	64	90.13
Wenimisset	90	90	100.
Thorndike	155	162	104.51
Bondsville	236	215	91.10
Quabaug	92	92	100.
	<hr/> 1,007	<hr/> 976	<hr/> 96.92

This has been stated, by those in Boston in charge of this work, to be the best record in the entire state.

During the current school year, equally good, if not better, results are being secured.

EXTENSION WORK

A brief summarization of the Americanization work for the past school year, showing the number of certificates granted, the name of the certificate, and the requirements for such certificates, is here given:

Grade	Certificate	Certificates Given
Beginners	"Blue Seal"	17

Requirements for Certificates

60 hours. (40—1½ hour periods) Special emphasis is placed upon **speaking** English, learning habits and principles of good American citizenship.

Grade	Certificate	Certificates Given
Intermediates	"Red Seal"	13

Requirements for Certificates

60 hours. (40—1½ hour periods) Special emphasis is placed upon speaking and reading **understandingly** about a wider range of subjects than in Grade I, writing from dictation, and writing short, original letters. Habits and principles of good American citizenship are emphasized.

Grade	Certificate	Certificates Given
Advanced	"Gold Seal"	27

Requirements for Certificates

60 hours. (40—1½ hour periods) Special emphasis is placed upon getting the thought from the printed page lessons in history and government, writing original letters and short themes, spelling and dictionary work. Good American habits and principles are emphasized.

	State Certificates	57
Grade	Certificate	Certificates Given
Special	"Notes"	10

These notes of commendation were not official like the Blue, Red, and Gold Seal State Certificates. They

were given to indicate our interest in effort made and to encourage further effort. Those who received the notes attended about half the sessions held. They were prevented from attending the other sessions by a variety of circumstances:

- 1). Late entrance into a class.
- 2). Irregular hours of employment
- 3). Loss or change of employment.
- 4). Sickness

Number of Pupils in Evening Classes Recognized for Work Done in 1927-1928

Total	67
-------	----

The attendance this year is good, there being one hundred (100) pupils enrolled. Mrs. Slaney, the Director, has done some very extensive, constructive work. She has made a survey, with the help of high school pupils, of those needing this work. Then through the pastors of the various churches and several representative leaders as Messrs. Wadas, Kolbusz, and Marhelewicz, she has urged people to come. The response has been encouraging.

Briefly, the work done in these projects in conjunction with the Hampden County Improvement League may be thus summarized:

Boys' and Girls' Club Work.

Total Enrollment - - - 173.

Communities Reached—Palmer, Three Rivers, Bondsville, and Thorndike.

Local Leaders—John Casbarro, Mrs. Herbert Johnson, A. P. Knowlton, Mrs. Einar Lank, Miss Anne Mansfield, Miss Edith Norcross, Mrs. George Reynolds, Miss Agnes Sullivan, and Mrs. M. J. Sullivan.

Outstanding Events—The estimated net profits from the 4-H boys' and girls' activities were better than \$1,500. The jars of canned products had a gross value of \$2,150

and the gardens a little more than that figure. The Clothing, Poultry, and Food Clubs did not show such large profits but they were equally as valuable from an educational standpoint.

Three local exhibits were held:—one at Palmer, one at Three Rivers, and one at Bondsville. All were arranged attractively, and they meant a great deal to the club members especially.

Three girls entered the Ball Jar Contest at the Eastern States Exposition.

Statistics

	Enrollments	Completions
Canning	82	69
Clothing	9	7
Food	9	6
Fruit	4	4
Garden	62	56
Poultry	7	7
	<hr/> 173	<hr/> 147

In co-operation with the Hampden Home Bureau County Improvement League, several adult projects are carried on. The record this year is unusually fine.

After a lapse of seven (7) years, work was resumed in Three Rivers and Thorndike. The attendance in Bondsville and Palmer was larger than usual; also, a larger number of the women attending completed their work.

Brief Statistical Report

Number of women enrolled in Projects:

	Group Members	Leaders
Palmer	167	18
Three Rivers	32	5
Thorndike	38	8
Bondsville	66	7
	<hr/>	<hr/>
Total	303	38

Grand Total - - - 341

Total meetings for entire town:

Number	120
Attendance	2534

Different projects conducted:

PALMER

Guide Pattern	Advanced Clothing
Home Furnishing	Children's Clothing
Canning	Food Selection
Garment Finishes	Chair Seating

BONDSVILLE

Advanced Nutrition	Home Furnishing
Children's Clothing	

THORNDIKE

Garment Finishes	Chair Seating
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THREE RIVERS

Food Selection Children's Clothing
In addition, these special meetings were held:

Place	No. Meetings	Attendance
Palmer	11	1,164
Bondsville	2	92
Three Rivers	1	19
	<hr/> 14	<hr/> 1,275

The School Department furnishes for these adult classes space, light, and heat. All instruction is free. It is furnished by local women, trained by the leaders of the Hampden County Improvement League. These women make many weekly trips to the League Building on the Exposition Grounds in West Springfield, all at their own expense.

This work should be placed under the direction of the School Department and an appropriation made to cover it. It is done elsewhere. It is a purely educational proposition. I believe a large group of widely representative women are ready to make this request.

CONTINUATION SCHOOL

For two consecutive years, the number of employed minors between the ages of fourteen (14) and sixteen (16) years fell below the necessary two hundred (200) to require operation of this school. Consequently, after a request to the State Department of Education for exemption from the provision of Chapter 71, Section 21, in accordance with law, was made and granted, Palmer was permitted to discontinue this school until such time when two hundred (200) or more minors are employed herein.

The school was discontinued at the close of the school year July 1, 1928. This meant the school was operated six (6) months during the last fiscal year and four months during the preceding fiscal year. The school had to be financed during these periods. In 1929, there will be no financing and Palmer will be spared this expense—an expense that directly did not mount into such figures as one would think unless he carefully peruse the statement of expenditures and receipts here given:

The total expenditures for the year were \$5,794.06, divided as follows:—**MAINTENANCE**—Administration, \$230.25; Instruction, \$3,805.90; Auxiliary Agencies, \$479.33; Operation of Plant, \$1,210.00; Repairs and Replacements, \$58.18; Total, \$5,783.66. **ESTABLISHMENT AND EXTENSION OF PLANT**—Construction, \$10.40; Total, \$10.40; Grand Total, \$5,794.06.

The receipts were as follows:—Tuition, \$111.60; Cash Received from Work and Products, \$12.40; Total, \$124.00.

The State re-imbursed the Town fifty per cent. (50%) upon \$5,659.66, the re-imbusement netting Palmer \$2,829.83. The difference between the total cost of operation, \$5,794.06, and the amount upon which re-imbusement was made, \$5,659.66, is found by deducting from the former \$10.40, expenditure for establishment and extension of plant—a non-reimburseable expenditure by the State, yet a necessary expenditure—plus the \$124.00 received from tuition and cash from work and products (revenue received and turned directly into the Town Treasury). The difference is \$134.40.

The direct cost to Palmer was \$2,964.23. From this must be deducted \$732.50—an amount charged for clerical, janitorial, and operation expenses which was not an

additional expenditure caused by the Continuation School—to get the actual cost to Palmer. This makes the actual cost \$2,231.73.

Study of High School Graduates in Higher Institutions. Recently, a careful study was made of Palmer High School Graduates who are now enrolled in colleges, universities, normal schools, or other professional schools. This study was made by Mrs. Slaney. It brought out several interesting facts, as:—1). The number is much larger than one would hazard as a guess. 2). The number is especially large when it is remembered that Palmer is a town of no great wealth and, therefore, the financing of higher education is an acute problem in most cases. 3.) In view of Fact No. 2, such numbers speak volumes for the ambition of local graduates and for the willingness of parents to make sacrifices. 4). Such conditions as mentioned under Fact No. 3 do not exist where inspiration from excellent source—our high school, for example—is not forthcoming. 5). If Fact No. 4 is true, the Palmer High School, from the standpoint of fitting for higher institutions, is doing a commendable job. 6). Fact No. 5 is still further emphasized when attention is given to the large number who are now in attendance at their particular higher institution for the second, third, or fourth year. (The greatest mortality takes place during the first year. If a pupil lasts through this year of trial and stress, it means that his preparation in secondary school has been good).

These are only a few of the deductions that can be made. Kindly study this presentation of figures and see what further deductions you can make.

Distribution of Palmer High School graduates now studying in colleges or universities, normal or other professional schools:

Schools	Boys	Girls
Business—1	2	2
College	21	16
Hospital		11
Kindergarten		1
Nautical	1	
Normal	2	15
Physical Education—2		1
Practical Electrical—3	1	
Technical	5	
Practical Arts—5	3	
	<hr/>	<hr/>
Total	35	46

1—Bay Path; Bentley.

2—Sargent.

3—General Electric.

4—Bliss Electrical; M. I. T.; W. P. I.

5—Pratt Institute.

40 of the 81 now away at school are in the 2nd, 3rd, or 4th year of their courses.

STATE READING PLAN

This plan calls for the reading of five (5) books, from a widely selected list, carefully graded in respect to reader's age. It is sponsored by the State Library Commission, a division of the State Department of Education.

This scheme has been in operation in our schools now for four (4) years. Fairly good results were secured the first year, three thousand two hundred thirteen (3,213) books being read and two hundred twenty-four (224) certificates issued.

Colleges or universities in which graduates of Palmer High School are now studying. Figures indicate the number of boys or girls in each:

College or University	Location	Boys	Girls
Amherst College	Amherst, Mass.	1	
Antioch College	Yellow Springs, Ohio	1	
Beaver College	Jenkintown, Penn.		1
Boston University	Boston, Mass.	1	1
Brown University	Providence, R. I.	2	1
Connecticut College	New London, Conn.		2
Dartmouth College	Hanover, N. H.	1	
Fordham	New York City	1	
Georgetown University	Washington, D. C.	1	
Holy Cross College	Worcester, Mass.	2	
Hunter College	New York City		1
Mass. Agriculture College	Amherst, Mass.	2	3
Mass. Inst. Tech.	Boston, Mass.	1	

Mt. Holyoke College		South Hadley, Mass.	1
College of New Rochelle		New Rochelle, N. Y.	1
New York University	4	New York City	
Northeastern University	1	Boston, Mass.	
College of Our Lady of the Elms		Chicopee, Mass.	2
R. I. State College	1	Kingston, R. I.	
St. Anselm's College	1	Manchester, N. H.	
St. Regis College		Weston, Mass.	1
Simmons College		Boston, Mass.	1
Springfield College	1	Springfield, Mass.	
University of Michigan	1	Ann Arbor, Mich.	
Wellesley College		Wellesley, Mass.	1
Worcester Poly. Inst.	3	Worcester, Mass.	
	<hr/>		<hr/>
	Total		16
	25		

Normal and other schools in which graduates of Palmer High School are now studying. Figures indicate the number of boys and girls in each.

School	Location	Boys	Girls
Bay Path Institute	Springfield, Mass.	2	1
Bentley School	Boston, Mass.	1	
Bliss Electrical	Washington, D. C.	1	
General Electric	West Lynn, Mass.	1	
Hospitals	Boston, Holyoke, Springfield		
	Worcester		11
Normal Schools:			
Bridgewater	Bridgewater, Mass.		3
Fitchburg	Fitchburg, Mass.	2	2
Westfield	Westfield, Mass.		3
Worcester	Worcester, Mass.		7
Mass. Nautical	Boston, Mass.	1	
Miss Twitchell's	Springfield, Mass.		1
Pratt Institute	Brooklyn, N. Y.	3	
Sargent	Cambridge, Mass.		1
Total		11	29

COST

The cost of school operation has been dealt with in practically every school report that has been submitted by the present superintendent during the past eighteen years. All sorts and kinds of comparisons have been made, each and every one of which have shown that Palmer's cost is, and has been, low as compared to that of other towns and cities in Massachusetts. It seems like idle reiteration to write about it year after year. It would be, were it not for the fact that such statements are either not believed or not understood by some. We have been honest and fair in our statements. We have made our comparisons with others engaged in the same endeavor and have given the figures as reported by the State Board of Education. How else, and in what fairer way, can this be done?

The following table is submitted.

State Comparison This is a state-wide comparison. The figures are taken from reports of the State Department of Education, entitled "Statistics of the Public Schools". One report—1921—is missing. In these reports, statistics are given for every one of the three hundred fifty-five (355) towns and cities in the State, which are divided into four (4) Groups:—Group I, Cities (There are 39.) ; Group II, Towns of 5,000 Population or Over—Palmer is a member of this group (There are 79.) ; Group III, Towns of Less than 5,000 Population and Maintaining High Schools (There are 113.) ; Group IV, Towns of Less than 5,000 Population and Not Maintaining High Schools. (There are 124).

The average Cost Per Pupil Based On Net Average Membership for each Group and the State—figured by the State Department—is given. Along side of these, is given Palmer's, as figured by the State Department.

TOTAL COST PER PUPIL

	Group I	Group II	Group III	Group IV	State	Palmer
1917	\$47.68	\$43.35	\$46.20	\$51.40	\$46.82	\$30.44
1918	52.25	46.59	50.21	*	*	34.35
1919	58.07	53.96	58.44	56.66	57.20	38.58
1920	73.65	67.78	71.64	69.19	72.12	44.99
1922	81.38	76.02	80.87	83.58	80.35	73.59
1923	85.13	78.40	82.79	86.58	83.65	77.55
1924	88.43	80.19	85.39	89.03	86.54	79.07
1925	90.09	82.72	88.78	92.88	88.52	78.87
1926	95.32	85.13	90.74	95.00	92.77	76.09
1927	100.19	87.53	92.34	97.24	96.72	81.77
Ave'ge	\$77.22	\$70.17	\$74.74	\$80.17	\$78.30	\$61.53

* Missing in State Report.

Compare Palmer's average—\$61.53—of the average costs for the ten years with that of each group and of the State. You will find it \$15.69 less than that of Group I; \$8.64 less than that of Group II; \$13.21 less than that of Group III; \$18.64 less than that of Group IV; \$16.77 less than that of the State.

Increase in cost of education is not local; it is not state-wide; it is not nation-wide. It is world-wide. A State study issued by the Department of Education is indicative of this as far as the State is concerned; it surely shows that it is not a local condition only. Some extracts are well worth quoting; they are very illuminating.

"Increased Costs of Public Schools

"There has been a steady increase in the cost of operating the public schools during the past forty years. This increased cost has been marked since 1912. The decreased purchasing power of the dollar and the increase in enrolment have been the chief causes. There are eight major items in the budget covering the operating costs of schools. It is interesting to note that the increased costs have affected all items in approximately the same ratio. Salaries have increased materially but so have the costs of fuel, supplies, transportation, and material and labor for repairs. The following chart illustrates this point.

Chart I. The School Budget in Massachusetts

Major Items	Per Cent.	
	1897	1927
Teachers' salaries	71.4	69.
Operation of plant	9.3	11.
Repairs	5.6	5.7
Textbooks and supplies	6.1	4.9
General control	3.4	3.6
Transportation	1.1	2.5
Miscellaneous	3.1	1.8
Health		1.5

"The increase in enrolment has had a marked effect on the total cost of education. This is particularly true in the high schools. There are now more pupils in the high schools of Boston alone than there were fifty years ago in all the high schools of the State. The increase in the enrolment in Massachusetts public schools is now at the rate of 8,000 pupils per year.

"The increased enrolment is shown in the chart which follows:

Chart II. Increase in School Enrolment.

1875 to 1927

Year	Elementary	High	Total
1875	289,950	15,826	305,776

1900	434,299	40,592	474,891
1925	586,779	127,147	713,926
1927	595,645	133,884	729,529

Per cent increase 1875 to 1927: Total, 138; Elementary, 105; High, 746.

“The expansion of the curriculum is shown graphically in the chart below. In 1775 but four subjects were required by law to be taught in the elementary schools. During the period ending in 1925, the number had increased to eighteen.

Chart III. Expansion of Elementary School Curriculum 1775 to 1925

1775		
Spelling		
Reading		
Writing		
Arithmetic		
1850	1900	1925
Grammar	Manual Training	Duties of Citizenship
Geography	Sewing	Manual Training
Spelling	Physiology and	Physical Education
Reading	Hygiene	Homemaking
Writing	Drawing	Physiology & Hygiene
Arithmetic	English, Grammar	Art and Handwork
Good Behavior	and Language	English, Grammar
	Geography	and Language
	Spelling	Geography
1875	Reading	Spelling
Physiology	Writing	Reading
and Hygiene	Arithmetic	Writing
Drawing	Good Behavior	Arithmetic
Grammar	Music	Good Behavior
Geography	History of the	Music
Spelling	United States	History and Constitution
Reading	Elements of	of the United States
Writing	Science	Nature Study
Arithmetic	Agriculture	Literature
Good Behavior		Civics
Music		
History		
Agriculture		

"In the high schools the expansion has been still more striking as presented in Chart IV. The curricula of 1850 and 1875, as printed, are typical of their time as given in early reports of the Department. The curriculum of 1925 is that of a high school in one of our cities of 100,000 population. The increased enrolment of 746 per cent from 1875 to 1925 would not have taken place if the expanding curriculum had not met the needs of this cosmopolitan group of young people.

Chart IV. Expansion in Secondary School Curriculum — 1850 to 19

1850	1875	1925
History of U. S. Bookkeeping Geometry Algebra Latin General History Physiology and Hygiene Surveying Greek Rhetoric Logic	Natural Philosophy Civil Polity Botany Chemistry Astronomy French German Bookkeeping Geometry Latin General History Surveying Greek Rhetoric Logic Mechanical Drawing Geology Political Economy Moral Science Agriculture	English Biology Physiology Plane Geometry Solid Geometry Trigonometry Stenography Typewriting Penmanship Chemistry Astronomy and Geology German French History, U. S., and Civic Bookkeeping Algebra Latin History, European History, English History, Commercial History, Ancient Spanish Mechanical Drawing Problems in Citizenship Physics Business Arithmetic Salesmanship Commercial Law Commerce and Industry Household Arts Arts and Crafts Drawing, Freehand Manual Training Music

“There has been a decided increase in teachers’ salaries during the past fifteen years as the following chart shows. The purchasing power of the dollar of 1911, however, was nearly double that of the dollar of 1925. The per cent of increase when the dollar of 1911 is used as the basis is not nearly as great as one would suppose when it is noted that the

average salary of elementary school teachers has increased from \$669 in 1911 to \$1,562 in 1926.

Chart V. Average Salaries of Principals and Full-Time Teachers in Massachusetts by Five-Year Periods—1911 to 1926

School Year	1911	1916	1921	1926
Elementary	\$ 669	\$ 760	\$1,390	\$1,562
In terms of 1911 dollar	669	692	760	900
Percentage (1911 as base)	100	103	114	135
High	\$1,125	\$1,165	\$1,890	\$2,008
In terms of 1911 dollar	1,125	1,060	1,034	1,157
Percentage (1911 as base)	100	94	92	103
Value of Dollar	\$1.00	\$0.91	\$0.547	\$0.576

(Using Jan., 1911, as base)

“The teacher of to-day is in most cases a trained teacher. As salaries have increased higher qualifications have been demanded of the teacher. In 1927 approximately nine out of every ten teachers were normal or college graduates. In 1875 but one out of every five was so trained.

“The cost for support of public schools since 1912 has increased 244 per cent. Nearly 100 per cent of this cost has been caused by increased enrolment. The cost per pupil has increased 147 per cent, but if the relative value of the dollar is considered the increase is only 54 per cent. Chart VI illustrates this fact.

Chart VI. Massachusetts Expenditures for Public School Support by Five-Year Periods—1912-1927

School Year	1911-1912	1916-1917	1921-1922	1926-1927
Total for support	\$18,769,205	\$24,550,416	\$48,624,119	\$64,616,658
Percentage	100%	131%	259%	344%
Support per pupil	\$38.12	\$45.10	\$78.13	\$94.15
Percentage	100%	118%	205%	247%
Value of dollar	\$1.00	\$0.843	\$0.64	\$0.624
Support per pupil in terms of 1912 dollar	\$38.12	38.01	\$50.00	\$58.75
Percentage (1911-12 as base)	100%	99.7%	131%	154%

The average cost per child in the public schools of Massachusetts for 1928 was \$96.81; in Palmer, \$80.56. Note how this amount per pupil compares with that for the State when subdivided into main items that enter into this amount.

**Cost Per Pupil in State and Palmer for School Year
1927--1928**

Item	State	Palmer
Teaching	\$67.53	\$54.11
Supervision	3.62	3.88
Operation of Buildings	10.47	9.89
Textbooks and Supplies	4.61	3.86
Health	1.36	1.52
Libraries	.09	.09
Transportation	2.48	4.54
Tuition	.86	.00
Repairs and Replacements	5.01	.77
Miscellaneous	.79	1.90
	<hr/>	<hr/>
Total	\$96.81	\$80.56

CONCLUSION

This report is informational, rather than recommendatory, in character. It is a cross-section of some of the activities in progress in your schools, activities that are social as well as educational.

Many factors enter into successful school operation—public, school committee, teachers, and pupils. Any weakness in any one of these instrumentalities weakens the whole. The public must be sympathetic and generous morally and financially in its support; the committee must be “big”, broad-minded, unselfish, and loyal; the

teachers must be able, broad, faithful, and intent upon doing all that the job demands; the pupils must be ambitious, obedient, conscientious and constant in attendance.

The schools are run for the children—no one else. Opportunity for the best possible education is “the eternal debt of maturity to childhood”. He indeed is “courageous” who will deprive youth of its inherent right! May all do their utmost in one of the greatest causes the world has ever seen!

Gratitude is expressed to all who have, in even the least measure, aided education in Palmer.

Respectfully submitted,

CLIFTON H. HOBSON,

Superintendent of Schools.

Palmer, Mass., January 16, 1929.

TABLE OF COSTS—EIGHT YEARS COMPARED

	1921	1922	1923	1924	1925	1926	1927	1928
General Expense,	\$ 7,223.33	\$ 8,670.89	\$ 9,152.81	\$ 9,022.67	\$ 8,398.63	\$ 8,673.77	\$ 8,189.26	\$ 7,991.49
Teachers' Salaries,	72,072.06	77,859.29	79,233.46	89,001.04	94,315.32	97,089.99	100,095.28	99,914.39
Textbooks and Supplies,	5,889.20	5,951.94	7,014.25	7,006.93	8,147.72	8,077.92	6,466.58	6,368.70
Transportation	5,708.00	5,997.30	6,862.85	8,204.52	9,951.60	10,009.35	9,479.25	8,950.73
Janitors' Services	5,566.86	5,618.82	6,667.32	7,843.57	8,474.66	8,580.15	9,781.43	10,261.99
Fuel and Light,	9,516.71	7,579.23	13,347.73	14,597.24	15,796.46	10,699.10	10,297.76	7,374.56
Maintenance of Bldgs. & Grounds,	2,475.11	2,340.37	2,253.79	9,007.41	3,180.27	2,158.45	2,944.34	2,946.92
Repairs,	2,582.29	2,174.94	2,823.70	3,784.35	3,848.53	1,747.62	1,972.05	1,915.51
Music, Manual Traini'g, Drawing,	3,564.13	3,838.61	3,885.22	4,013.83	4,513.74	4,121.54	3,823.31	3,672.85
Other Expenses,	3,612.41	4,637.93	11,340.92	7,891.72	6,809.33	7,304.06	8,462.17	11,113.52
Furniture and Furnishings,	1,374.97	1,970.72	2,365.85	1,065.69	1,527.59	1,306.07	557.26	713.43
Rent,	245.00							
Commercial,	7,271.74	9,062.99	9,098.95	9,659.97	7,410.50	1,305.70	7,102.10	7,825.49
Special Heating,	2,100.77		5,551.52					
Bills Payable,	3,506.94	2,846.65						
Special Alterations at Palmer								
Grammar School,		1,895.00						
Improvement of Wenimisset								
Grounds,		20.00						
Special Repairs,					4,120.49			
Special Wenimisset Repairs,					4,590.60			
Total,	\$132,709.52	\$140,464.68	\$159,598.37	\$171,098.74	\$181,085.44	\$167,073.72	\$169,170.79	\$169,049.58

Americanization, Vacation School, Playgrounds, Continuation School,	\$ 3,329.33	\$ 658.05	\$ 1,511.19	\$ 1,870.44	\$ 2,085.70	\$ 1,684.25	\$ 1,547.08	\$ 1,376.35
	3,501.88			2,368.26				
	2,359.27	6,612.68	6,119.92	*6,668.57	6,951.96	7,526.18	6,608.75	3,289.37
Average Membership,	\$141,900.00	\$147,735.41	\$167,229.48	\$182,006.01	\$181,763.10	\$176,284.15	\$177,326.62	\$173,715.30
Average Attendance,	2,169.90	1,984.11	1,945.65	1,959.17	2,106.25	2,210.11	2,206.73	2,105.59
Cost per Pupil Based on Average Membership,	2,104.23	1,899.62	1,867.78	1,885.78	2,028.19	2,127.80	2,151.09	2,046.77
Cost per Pupil Based on Average Attendance,	\$61.16	\$70.79	\$82.03	\$87.33	\$85.98	\$75.60	\$76.66	\$82.03
	\$63.07	\$73.94	\$85.45	\$90.73	\$89.30	\$78.52	\$78.64	\$84.92

*This includes Smith-Hughes Fund, \$292.74

COST PER SCHOOL

	High	Thorndike Street	Park Street	Three Rivers
Commercial	\$ 7,825.49			
Fuel & Light	2,082.22	437.46	673.80	694.41
Furniture & Furnishings	35.90	482.75	85.75	82.78
General Expenses	88.43	66.07	59.05	46.40
Janitors' Services	2,852.74	1,200.10	1,200.10	504.48
Maintenance of Buildings and Grounds	646.50	254.68	368.17	264.89
Music, Manual Training and Drawing	314.49	418.31	594.61	445.72
Other Expenses	3,882.15	1,237.38	1,098.67	924.53
Repairs	648.16	207.90	119.15	59.50
Teachers' Salaries	22,054.00	11,015.87	13,016.49	10,425.27
Textbooks & Supplies	2,385.05	580.76	401.44	578.48
Transportation	3,717.47	1,693.70	1,475.92	89.74
Day Schools	\$46,532.60	\$17,594.98	\$19,093.15	\$14,116.20
Americanization Continuation				
	\$46,532.60	17,594.98	19,093.15	14,116.20
Average Membership	286.35	247.81	348.11	227.31
Cost per Pupil based on average membership	\$162.50	\$ 71.00	\$ 54.84	\$ 62.10

Whimisset	Thorndike	Bondsville	Quabaug	Districts	Office	Total
						\$ 7,825.49
26.64	1,343.02	977.54	533.72	105.75		7,374.56
	1.75	23.00	1.50			713.43
22.74	46.75	59.93	42.20	1.20	7,458.72	7,991.49
504.47	1,100.00	1,700.10	1,100.00	100.00		10,261.99
313.25	366.36	324.23	301.49	107.35		2,946.92
293.79	479.77	647.56	374.13	104.47		3,672.85
313.28	968.83	1,135.55	874.06	179.07		11,113.52
98.34	504.72	58.89	117.40	1.45		1,915.51
200.57	10,132.17	14,190.06	7,106.09	2,773.87		99,914.39
77.37	507.84	747.41	336.29	154.06		6,368.70
607.79	69.46	87.69	508.02	700.94		8,950.73
58.24	15,520.67	19,951.96	11,294.90	4,228.16	7,458.72	169,049.58
						1,376.35
						3,289.37
58.24	15,520.67	19,951.96	11,294.90	4,228.16	7,458.72	173,715.30
54.15	250.98	344.88	198.78	56.22	2,105.59	2,105.59
86.00	\$61.84	\$57.85	\$59.52	\$75.20	\$ 3.54	\$82.03

Appendix

FINANCIAL STATEMENT FOR YEAR 1928

	Appropriation	Expended	Balance
Commercial	\$ 7,040.00	\$ 7,825.49	\$ — 785.49
Fuel and Light	7,625.00	7,374.56	250.44
Furniture and Furnishings	500.00	713.43	— 213.43
General Expenses	8,367.00	7,991.49	375.51
Janitors' Services	10,249.00	10,261.99	— 12.99
Maintenance of Build- ings & Grounds	2,300.00	2,946.92	— 646.92
Music, Manual Train- ing & Drawing	3,890.00	3,672.85	217.15
Other Expenses	11,338.89	11,113.52	225.37
Repairs	1,500.00	1,915.51	— 415.51
Teachers' Salaries	102,500.56	99,914.39	2,586.17
Textbooks & Sup- plies	6,000.00	6,368.70	— 368.70
Transportation	9,583.58	8,950.73	632.85
Americanization	1,400.00	1,376.35	23.65
Continuation	3,890.00	3,289.37	600.63
	\$176,184.03	\$173,715.30	\$ 2,468.73

COST LESS REIMBURSEMENTS AND REVENUES RECEIVED AND RECEIVABLE 1928

*General School Fund	\$19,322.25
*Continuation	2,829.83
*Americanization	524.31
*Vocational School	548.55
Tuition:	
*Continuation	111.60
*State Wards	1,406.26
Towns	4,974.06
Rentals	638.50
Telephones	18.79
Sale of Merchandise	65.36
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	\$30,439.51
*From State of Massachusetts.	
Expenditures	\$173,715.30
Reimbursements and Receipts	30,439.51
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Net Direct Cost	\$143,275.79
Average Membership	2,105.59
Cost per Pupil Based on Average Membership,	\$68.05*

* This, in reality, is the cost per pupil based on money raised by taxation. The appropriation was \$176,184.03. A balance of \$2,468.73 was unexpended, making the total expenditure \$173,715.30. Our reimbursements and received and receivable revenues were \$30,439.51. The amount spent, therefore, from money raised by taxation was \$143,275.79.

